

CHAPTER 2026-239

House Bill No. 7031-E

An act relating to taxation; amending s. 163.387, F.S.; providing that certain special districts are exempt from specified appropriation requirements; amending s. 192.091, F.S.; revising commissions paid by the board of county commissioners; authorizing a tax collector to waive certain commissions; providing requirements for the waiver of such commissions; providing requirements to rescind such waiver; requiring that the waiver be made by a specified date for a certain year; providing for future repeal; amending s. 193.155, F.S.; conforming provisions to align with the State Constitution; providing applicability; amending s. 193.461, F.S.; revising the definition of the term “agricultural purposes”; providing applicability; creating s. 193.4616, F.S.; providing for the classification of certain property; defining the term “packinghouse”; requiring certain property be assessed in a specified manner; providing requirements for such assessment; providing for alternate assessment in certain circumstances; providing applicability; creating s. 193.626, F.S.; providing definitions; requiring certain property be assessed in a specified manner; providing requirements to be eligible for such assessment; providing for alternate assessment in certain circumstances; providing legislative intent; authorizing the Department of Revenue to adopt emergency rules; providing such rules to be effective for a specified period of time; providing for future repeal; providing applicability; amending s. 194.032, F.S.; revising the purposes for which value adjustment boards are required to meet; amending s. 195.087, F.S.; revising information required to be posted online relating to tax collector and property appraiser budgets; amending s. 196.011, F.S.; requiring a notice of disapproval to be served before a specified event in certain circumstances; amending s. 196.015, F.S.; providing that certain documents are sufficient to establish permanent residency for specified purposes; amending s. 196.061, F.S.; providing that the prohibition on rental of a homestead does not apply to specified individuals; providing applicability; amending s. 196.151, F.S.; requiring a notice of disapproval to be served before a specified event in certain circumstances; amending s. 196.173, F.S.; revising the list of military operations that qualify certain servicemembers for an ad valorem tax exemption; providing applicability; providing that, for a certain ad valorem tax roll, an application must be filed before a specified date; providing that for such tax roll, a specified exemption may be calculated in a certain manner; providing that a property appraiser may grant a specified tax exemption in certain circumstances; authorizing an applicant to file an appeal to the value adjustment board in certain circumstances; providing that a filing fee is not required for such petition; authorizing the value adjustment board to grant the exemption in certain circumstances; authorizing a servicemember to receive a refund of property taxes for certain tax years in certain circumstances; requiring the amount of the refund be calculated in a specified manner; providing

applicability; amending s. 196.193, F.S.; requiring a notice of disapproval to be served before a specified event in certain circumstances; providing applicability; amending s. 200.065, F.S.; revising the circumstances under which a specified millage rate may be adopted; providing applicability; amending s. 201.15, F.S.; revising the distribution of certain collected taxes; amending s. 212.04, F.S.; prohibiting taxes from being levied on admission to specified tournaments; providing for future expiration; amending s. 212.08, F.S.; providing that state universities and Florida College System institutions may receive a refund of sales tax paid on tangible personal property used in public works contracts under specified circumstances; providing procedures for such exemption; revising the types of portable gas cans eligible for a certain sales tax exemption; revising the exemption period for a specified sales tax holiday; providing definitions; providing a sales tax exemption for certain home hardening products; requiring such exemption be in the form of a specified refund; providing requirements for such refund; providing requirements for the Department of Revenue in issuing such refunds; authorizing the department to adopt emergency rules; specifying the timeframe such rules are effective; providing for future repeal; amending s. 212.1832, F.S.; revising the definition of the term “motor vehicle”; amending s. 213.255, F.S.; removing a prohibition on processing an application before it is determined complete; revising the circumstances under which interest is calculated; authorizing the Department of Revenue to deny an application in certain circumstances; revising when interest begins to accrue; requiring certain notices issued by the department include specified information; providing applicability; reenacting s. 259.042(9), F.S., relating to tax increment financing for conservation lands; amending s. 339.2816, F.S.; requiring, rather than authorizing, that certain funds received from the State Transportation Trust Fund be used for the Small County Road Assistance Program; requiring the department to use other additional revenues for the Small County Road Assistance Program; amending s. 339.2818, F.S.; deleting a provision that the funds allocated under the Small County Outreach Program are in addition to the Small County Road Assistance Program; amending s. 402.261, F.S.; revising fiscal years subject to a specified maximum tax credit; prohibiting tax credits for specified fiscal years from being approved; amending s. 402.62, F.S.; providing that a taxpayer may not apply for a Strong Families Tax Credit greater than a specified amount; providing the maximum tax credits authorized to be allocated to a single charity during a specified time period; amending s. 551.106, F.S.; providing that certain permit holders are exempt from a specified license fee; revising downward the tax rate on certain slot machine revenues; amending s. 624.509, F.S.; revising the order in which certain credits are intended to be applied; providing applicability; amending s. 689.261, F.S.; defining the terms “listing platform” and “property”; requiring certain listings to include estimated ad valorem taxes; requiring property visible on a listing platform to include the estimated ad valorem taxes for such property; providing requirements for the calculation and display of such taxes; providing requirements for listing platforms, the Department of Revenue,

and property appraisers; providing protection from liability for specified parties who take certain actions; prohibiting certain materials from including specified information; requiring, beginning on a specified date, the department to annually publish a formula, countywide aggregate millage rate, and certain information on its website; authorizing the department to adopt rules; amending s. 849.086, F.S.; revising downward a certain tax paid by cardroom operators on certain receipts; amending s. 1011.73, F.S.; revising procedures for certain district millage elections; amending ch. 2024-159, Laws of Florida, extending by 1 year an exemption from excise taxes for certain notes and written obligations; creating a sales tax exemption for specified hunting, fishing, and camping products; providing definitions; authorizing the Department of Revenue to adopt emergency rules; specifying the timeframe such rules are effective; providing effective dates.

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

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

163.387 Redevelopment trust fund.—

(2)

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

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

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

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

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

5. A metropolitan transportation authority.

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

7. For a community redevelopment agency created on or after July 1, 2016, a hospital district that is a special district as defined in s. 189.012.

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

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

192.091 Commissions of property appraisers and tax collectors.—

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

(a) On the county tax:

- 1. Ten percent on the first \$100,000;
- 2. Five percent on the next \$100,000;
- 3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
- 4. Two percent on the balance.

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

- 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
- b. Two percent on the balance; and
- 2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

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

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

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

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

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

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

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

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

(a) If the just value of the new homestead as of January 1 is greater than or equal to the just value of the ~~immediate~~ prior homestead as of January 1 of the year in which the ~~immediate~~ 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 ~~immediate~~ 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 section.

(b) If the just value of the new homestead as of January 1 is less than the just value of the ~~immediate~~ prior homestead as of January 1 of the year in which the ~~immediate~~ 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 ~~immediate~~ prior homestead and multiplied by the assessed value of the ~~immediate~~ 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 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 section.

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

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

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.—

(5) For the purpose of this section, the term “agricultural purposes” includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture as defined in s. 597.0015; algaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production. The term shall also include compost, as defined in s. 576.011, derived entirely from agricultural activity and regulated pursuant to s. 403.7043.

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

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

193.4616 Agricultural lands used for packaging of fruits and vegetables.

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

(2) For purposes of the income methodology approach to assessment of property used for agricultural purposes, packinghouses and the land on which they are located, if used exclusively for the processing of fruit or vegetable products harvested from agricultural land that is owned by the owner of the packinghouse, shall be considered a part of the average yields per acre and shall have no separately assessable contributory value.

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

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

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

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

193.626 Assessment of mobile home parks.—

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

(2) If, on January 1 of the taxable year, 75 percent of the mobile home lots located in a mobile home park are subject to written rental agreements for a term of at least 1 year and if all ad valorem taxes levied on the property are required in the written mobile home lot rental agreements to be passed through, in proportionate shares, to the respective mobile home owners pursuant to s. 723.031(5)(c), then such property shall be assessed as follows:

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

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

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

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

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

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

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

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

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

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

194.032 Hearing purposes; timetable.—

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

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

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

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

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

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

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

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

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

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

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

196.011 Annual application required for exemption.—

(7)(a) Once an original application for tax exemption has been granted, in each succeeding year on or before February 1, the property appraiser shall mail a renewal application to the applicant, and the property appraiser shall accept from each such applicant a renewal application on a form prescribed by the Department of Revenue. Such renewal application shall be accepted as evidence of exemption by the property appraiser unless he or she denies the application. Upon denial, the property appraiser shall serve, on or before July 1 of each year, a notice setting forth the grounds for denial on the applicant by first-class mail. If additional information is obtained after July 1, any notice of disapproval must be served upon the applicant on or before the mailing of the notice of proposed property taxes as provided in s. 200.069. Any applicant objecting to such denial may file a petition as provided for in s. 194.011(3).

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

196.015 Permanent residency; factual determination by property appraiser.—

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

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

(b)(2) Evidence of the location where the applicant's dependent children are registered for school.

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

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

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

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

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

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

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

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

(2) For the purpose of this section:

(a) Valid military orders transferring a member of the Armed Forces of the United States are sufficient to maintain permanent residence for the member and his or her spouse.

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

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

196.061 Rental of homestead to constitute abandonment.—

(2) This section does not apply to:

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

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

Section 16. The amendments made by this act to ss. 196.015 and 196.061, Florida Statutes, operate retroactively to January 1, 2026, and first apply to the 2026 ad valorem tax roll.

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

196.151 Homestead exemptions; approval, refusal, hearings.—The property appraisers of the counties of the state shall, as soon as practicable after March 1 of each current year and on or before July 1 of that year, carefully consider all applications for tax exemptions that have been filed in their respective offices on or before March 1 of that year. If, upon investigation, the property appraiser finds that the applicant is entitled to the tax exemption applied for under the law, he or she shall make such entries upon the tax rolls of the county as are necessary to allow the exemption to the applicant. If, after due consideration, the property appraiser finds that the applicant is not entitled under the law to the exemption asked for, he or she shall immediately make out a notice of such disapproval, giving his or her reasons therefor, a copy of which notice must be served upon the applicant by the property appraiser either by personal delivery or by registered mail to the post office address given by the applicant. If additional information is obtained after July 1, any notice of disapproval must be served upon the applicant on or before the mailing of the notice of proposed property taxes as provided in s. 200.069. The applicant may appeal to the value adjustment board the decision of the property appraiser refusing to allow the exemption for which application was made, and the board shall review the application and evidence presented to the property appraiser upon which the applicant based the claim for exemption and shall hear the applicant in person or by agent on behalf of his or her right to such exemption. The value adjustment board shall reverse the decision of the property appraiser in the cause and grant exemption to the applicant if in its judgment the applicant is entitled thereto or shall affirm the decision of the property appraiser. The action of the board is final in the cause unless the applicant shall, within 15 days from the date of refusal of the application by the board, file in the circuit court of the county in which the homestead is situated a proceeding against the property appraiser for a declaratory judgment as is provided by chapter 86 or other appropriate proceeding. The failure of the taxpayer to appear before the property appraiser or value adjustment board or to file any paper other than the application above provided does not constitute any bar or defense to the proceedings.

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

196.173 Exemption for deployed servicemembers.—

(2) The exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental

United States, Alaska, or Hawaii in support of any of the following military operations:

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

~~(m) —Operation Resolute Support, which began in January 2015.~~

~~(m)(n) Operation Juniper Shield, which began in February 2007.~~

~~(n)(o) Operation Pacific Eagle, which began in September 2017.~~

~~(o)(p) Operation Martillo, which began in January 2012.~~

~~(p)(q) Operation Enduring Freedom – Horn of Africa, which began in January 2015.~~

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

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

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

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

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

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

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

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

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

Section 20. Application deadline for additional ad valorem tax exemption for specified deployments.—

(1) Notwithstanding s. 196.173, Florida Statutes:

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

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

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

(a) The applicant files an application for the exemption on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes;

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

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

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

(4) A servicemember may receive a refund of taxes paid for the 2024 or 2025 tax year, or both, if he or she was on qualifying deployments for military operations added by this act for a total of more than 365 days during the 2023, 2024, and 2025 calendar years. The amount of the refund is equal to the total taxes paid on the servicemember's homestead in 2024 and 2025 multiplied by the number of days in excess of 365 that the servicemember was on qualifying deployments during the 2023, 2024, and 2025 calendar years, divided by 730.

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

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

196.193 Exemption applications; review by property appraiser.—

(5)(a) If the property appraiser determines that any property claimed as wholly or partially exempt under this section is not entitled to any

exemption or is entitled to an exemption to an extent other than that requested in the application, he or she shall notify the person or organization filing the application on such property of that determination in writing on or before July 1 of the year for which the application was filed. If additional information is obtained after July 1, any notice of disapproval must be served upon the applicant on or before the mailing of the notice of proposed property taxes as provided in s. 200.069.

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

Section 23. Paragraph (a) of 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 a rolled-back rate 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 income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 and which did so in fiscal year 2007 shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year. A higher rate may be adopted only under the following conditions:

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

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

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

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

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

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

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to s. 215.618 or s. 215.619, or any other bonds authorized to be issued on a parity basis with such bonds. Such pledge and availability for the payment of these bonds shall have priority over any requirement for the payment of service charges or costs of collection and enforcement under this section. All taxes collected under this chapter, except taxes distributed to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), are subject to the service charge imposed in s. 215.20(1). Before distribution pursuant to this section, the Department of Revenue shall deduct amounts necessary to pay the costs of the collection and enforcement of the tax levied by this chapter. The costs and service charge may not be levied against any portion of taxes pledged to debt service on bonds to the extent that the costs and service charge are required to pay any amounts relating to the bonds. All of the costs of the collection and enforcement of the tax levied by this chapter and service charge shall be available and transferred to the extent necessary to pay debt service and any other amounts payable with respect to bonds authorized before January 1, 2017, secured by revenues distributed pursuant to this section. All taxes remaining after deduction of costs shall be distributed as follows:

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

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

1. The Small County Outreach Program specified in s. 339.2818, in the amount of ~~16.9020~~ 13 percent of the funds;

2. The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of ~~71.0540~~ 78 percent of the funds; and

3. The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of ~~8.1985~~ 9 percent of the funds.

4. The Small County Road Assistance Program specified in s. 339.2816, in the amount of 3.8455 percent of the funds.

(i) A total of \$60 million in each fiscal year shall be paid into the Water Protection and Sustainability Program Trust Fund to be used to fund the C-51 Reservoir Project authorized in s. 373.4598(9).

(j) A total of \$60 million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund, and notwithstanding any other law, the amount credited to the State Transportation Trust Fund shall be used for the Florida Rail Enterprise for the purpose established in s. 341.303.

Section 26. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

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

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

2. Dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations. To receive this exemption, the sponsoring

organization must qualify as a not-for-profit entity under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended.

3. Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission if held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and if 100 percent of the risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this subparagraph, the terms “sports authority” and “sports commission” mean a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community with which it contracts.

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

5. Admissions to the National Football League championship game or Pro Bowl; admissions to any semifinal game or championship game of a national collegiate tournament; admissions to a Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game; admissions to the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game; admissions to any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches; admissions to any Formula One Grand Prix race sanctioned by the Fédération Internationale de l’Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; admissions to the Daytona 500 sanctioned by the National Association for Stock Car Auto Racing (NASCAR), including any qualifying or support races held at the same track up to 72 hours before the race; admissions to the NASCAR Cup Series Championship Race, sanctioned by NASCAR, when held at the Homestead-Miami Speedway, including any qualifying or support races held at the same track up to 72 hours before the race; or admissions to National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility.

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

7. Admissions to live theater, live opera, or live ballet productions in this state which are sponsored by an organization that has received a determination from the Internal Revenue Service that the organization is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, if the organization actively participates in planning and conducting the event; is responsible for the safety and success of the event; is organized for the purpose of sponsoring live theater, live opera, or live ballet productions in this state; has more than 10,000 subscribing members and has among the stated purposes in its charter the promotion of arts education in the communities it serves; and will receive at least 20 percent of the net profits, if any, of the events the organization sponsors and will bear the risk of at least 20 percent of the losses, if any, from the events it sponsors if the organization employs other persons as agents to provide services in connection with a sponsored event. Before March 1 of each year, such organization may apply to the department for a certificate of exemption for admissions to such events sponsored in this state by the organization during the immediately following state fiscal year. The application must state the total dollar amount of admissions receipts collected by the organization or its agents from such events in this state sponsored by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Such organization shall receive the exemption only to the extent of \$1.5 million multiplied by the ratio that such receipts bear to the total of such receipts of all organizations applying for the exemption in such year; however, such exemption granted to any organization may not exceed 6 percent of such admissions receipts collected by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Each organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month and shall remit to the department an amount equal to 6 percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

8. Entry fees for participation in freshwater fishing tournaments.

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

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

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

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

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

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

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

(6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

(a) There are also exempt from the tax imposed by this chapter sales made to the United States Government, a state, or any county, municipality, or political subdivision of a state when payment is made directly to the dealer by the governmental entity, except when a state university or Florida College System institution elects to use the procedures under paragraph (e). This exemption shall not inure to any transaction otherwise taxable under this chapter when payment is made by a government employee by any means, including, but not limited to, cash, check, or credit card when that employee is subsequently reimbursed by the governmental entity. This exemption does not include sales, rental, use, consumption, or storage for use in any political subdivision or municipality in this state of machines and equipment and parts and accessories therefor used in the generation, transmission, or distribution of electrical energy by systems owned and operated by a political subdivision in this state for transmission or distribution expansion. Likewise exempt are charges for services rendered by radio and television stations, including line charges, talent fees, or license fees and charges for films, videotapes, and transcriptions used in producing radio or television broadcasts. The exemption provided in this subsection does not include sales, rental, use, consumption, or storage for use in any political subdivision or municipality in this state of machines and equipment and parts and accessories therefor used in providing two-way telecommunications services to the public for hire by the use of a telecommunications facility, as defined in s. 364.02(14), and for which a certificate is required under chapter 364, which facility is owned and operated by any county, municipality, or other political subdivision of the state. Any immunity of any political subdivision of the state or other entity of local government from taxation of the property used to provide telecommunication services that is taxed as a result of this section is hereby waived. However, the exemption provided in this subsection includes transactions taxable under this chapter which are for use by the operator of a public-use airport, as defined in s. 332.004, in providing such telecommunications services for the airport or its tenants, concessionaires, or licensees, or which are for use by a public hospital for the provision of such telecommunications services.

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

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

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

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

c. The name and address of each contractor who manufactured or purchased tangible personal property for installation in the public works project or projects for which a refund of tax paid is being requested.

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

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

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

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is

subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

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

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

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

1. Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$100 or less per item. As used in this subparagraph, the term “clothing” means:

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

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

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

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

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

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

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

(21) HOME HARDENING PRODUCTS; SALES TAX REFUND.—

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

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

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

3. “Home hardening product” means an impact-resistant door, an impact-resistant garage door, or an impact-resistant window.

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

a. ASTM International E1886 and E1996;

b. American Architectural Manufacturers Association 506; or

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

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

a. ASTM International E1886 and E1996;

b. American Architectural Manufacturers Association 506;

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

d. ANSI/DASMA 115.

6. “Impact-resistant window” means a window that is laminated or has been treated with a polycarbonate glazing system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

a. ASTM International E1886 and E1996;

b. American Architectural Manufacturers Association 506; or

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

7. “Owner” means a person who holds the legal title to an eligible residential property.

8. “Purchase period” means retail purchases made during the period of July 1, 2026, through June 30, 2029.

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

(b) Home hardening products used on eligible residential property are exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the requirements of this subsection have been met, in an amount up to \$500 per eligible residential property for purchases made during the purchase period. This exemption inures to the owner through a refund of previously paid taxes. To be eligible to receive a refund, an owner must submit an application to the department on a form approved by the department which includes all of the following:

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

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

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

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

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

(e) The department is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4) to implement the provisions of this subsection. Emergency rules adopted under this subsection are exempt from s. 120.54(4)(c) and shall remain in effect until the expiration or repeal of this subsection, or until repeal of the emergency rule by the Department of Revenue pursuant to s. 120.54(4)(j), whichever occurs first.

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

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

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

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

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

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

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

(1) A refund application must be filed with the department within the time specified by s. 215.26.

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

(a) The taxpayer’s name, address, identifying number, and signature.

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

- (c) The amount claimed.
- (d) The specific grounds upon which the refund is claimed.
- (e) The taxable years or periods involved.

(3) Within 30 days after receipt of the refund application, the department shall examine the application and notify the applicant of any apparent errors or omissions and request any additional information the department is permitted by law to require. However, if the department does not notify an applicant of any errors or omissions or request additional information within 30 days after receiving the application, interest must be calculated pursuant to subsection (4). If the department does not receive the requested information or, after receiving additional information, determines that the application does not contain sufficient information to evaluate the claim, the department may deny the application An application shall be considered complete upon receipt of all requested information and correction of any error or omission for which the applicant was timely notified, or when the time for such notification has expired, whichever is later.

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

(5) Notwithstanding subsection (4), if an applicant challenges a denial of refund, and during any informal review or administrative or judicial proceeding provides additional information to substantiate the refund claim, interest shall begin to accrue on the 91st day following the day the additional information was provided.

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

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

~~(8)~~(7) If the department intends to pay a refund claim prior to completion of an audit, the department may condition its payment of the refund claim upon the person filing a cash bond or surety bond in the amount of the refund claimed or making such other security arrangements satisfactory to protect the state's interests. The department may impose this condition only when it has reasonable cause to believe that it could not recover the amount of any refund paid in error from the person claiming the refund. The cash or surety bond shall be endorsed by a surety company authorized to do business in this state and shall be conditioned upon payment in full of the amount of any refund paid in error for any reason. The department shall provide a written notice of its determination that a cash or surety bond is required as a condition of payment prior to audit, in which event interest shall not commence until the person filing the claim satisfies this requirement. Such bond shall remain in place while the department retains a right pursuant to s. 95.091(3) to audit the refund claim. Upon completion of an audit of the claim, the department shall agree to a reduction in the bond amount equal to the portion of the refund claim approved by the department.

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

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

~~(10) The provisions of this section shall apply with regard to refund claims filed on or after January 1, 2000, and beginning July 1, 2000, shall apply with regard to any then-pending refund claims that were filed with the department prior to January 1, 2000.~~

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

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

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

259.042 Tax increment financing for conservation lands.—

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

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

339.2816 Small County Road Assistance Program.—

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

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

339.2818 Small County Outreach Program.—

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

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

(b) In determining a county's eligibility for assistance under this program, the department may consider whether the county has attempted to keep county roads in satisfactory condition, which may be evidenced through an established pavement management plan.

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

1. The primary criterion is the physical condition of the road as measured by the department.
2. As secondary criteria the department may consider:
 - a. Whether a road is used as an evacuation route.
 - b. Whether a road has high levels of agricultural travel.

- c. Whether a road is considered a major arterial route.
- d. Whether a road is considered a feeder road.
- e. Information as evidenced to the department through an established pavement management plan.
- f. Other criteria related to the impact of a project on the public road system or on the state or local economy as determined by the department.

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

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

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

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

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

402.261 Child care tax credits.—

(2)

(e) For state fiscal years 2024-2025 through 2027-2028, ~~2025-2026, and 2026-2027~~, the maximum annual tax credit amount is \$5 million. Tax credits may not be approved pursuant to this section for a state fiscal year beginning on or after July 1, 2028.

Section 35. Paragraphs (b) through (g) of subsection (5) of section 402.62, Florida Statutes, are redesignated as paragraphs (c) through (h), respectively, paragraph (a) of subsection (1) and present paragraphs (a), (c), (e),

and (f) of subsection (5) are amended, and a new paragraph (b) is added to subsection (5) of that section, to read:

402.62 Strong Families Tax Credit.—

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

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

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

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

(b) Beginning January 1, 2027:

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

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

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

~~(f)~~~~(e)~~ Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph ~~(c)~~ ~~(b)~~. The amount rescinded shall become available for that state fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. The Department of Revenue must obtain the division’s approval before accepting the rescindment of a tax credit under s. 561.1213. Any amount rescinded under this paragraph must become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

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

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

551.106 License fee; tax rate; penalties.—

(1) LICENSE FEE.—

(a) Upon submission of the initial application for a slot machine license and annually thereafter, on the anniversary date of the issuance of the initial license, the licensee must pay to the commission a nonrefundable license fee of \$3 million for the succeeding 12 months of licensure. The licensee must pay the commission a nonrefundable license fee of \$2 million for the succeeding 12 months of licensure. Beginning July 1, 2025, each thoroughbred permitholder in compliance with this chapter is not required to pay an annual license fee to the commission as a condition of renewal. Beginning July 1, 2026, any permitholder that held a valid slot license as of January 1, 2026, that is prohibited from conducting live racing by the Florida Constitution and is located in a county where the Seminole Tribe of Florida operates at least two casinos, is exempt from paying the annual license fee pursuant to this subsection and is not required to pay an annual license fee to the commission as a condition of renewal. The license fee shall be deposited into the Pari-mutuel Wagering Trust Fund to be used by the commission and the Department of Law Enforcement for investigations, regulation of slot machine gaming, and enforcement of slot machine gaming provisions under this chapter. These payments shall be accounted for separately from taxes or fees paid pursuant to the provisions of chapter 550.

(2) TAX ON SLOT MACHINE REVENUES.—

(a) The tax rate on slot machine revenues at each facility shall be ~~34~~ ³⁵ percent. If, during any state fiscal year, the aggregate amount of tax paid to the state by all slot machine licensees in Broward and Miami-Dade Counties is less than the aggregate amount of tax paid to the state by all slot machine licensees in the 2008-2009 fiscal year, each slot machine licensee shall pay to the state within 45 days after the end of the state fiscal year a surcharge equal to its pro rata share of an amount equal to the difference between the aggregate amount of tax paid to the state by all slot machine licensees in the 2008-2009 fiscal year and the amount of tax paid during the fiscal year. Each licensee's pro rata share shall be an amount determined by dividing the number 1 by the number of facilities licensed to operate slot machines during

the applicable fiscal year, regardless of whether the facility is operating such machines.

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

624.509 Premium tax; rate and computation.—

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

Section 38. The changes made by this act to s. 624.509, Florida Statutes, apply to taxable years beginning on or after January 1, 2027.

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

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

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

2. “Property” means residential real property located within this state.

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

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

a. The ad valorem taxes that would be due if the purchaser were taxed on the listing price of the property at current millage rates using the data and formula published under subparagraph (d)1. The use of such data and formula constitutes a reasonable estimate of ad valorem taxes. The listing platform must include a disclaimer on the same website or application as the estimated ad valorem taxes that the millage rates of applicable taxing authorities may vary within a county and that the estimated ad valorem taxes do not include all applicable non-ad valorem assessments or

exemptions, discounts, and other tax benefits, including, but not limited to, transfer of the homestead assessment difference under s. 4, Art. VII of the State Constitution. The current owner's and any previous years' ad valorem taxes on the property may be displayed only as part of historical tax information.

b. The ad valorem taxes that would be due if the purchaser were taxed on the listing price of the property at the countywide aggregate average millage rate using the data published under subparagraph (d)2. The listing platform must include a link to the property appraiser's tax estimator for the county in which the property is located, if available, or to such property appraiser's homepage. The Department of Revenue shall maintain a table of links to each property appraiser's homepage and tax estimator, if available, on its website. The listing platform must include a disclaimer on the same website or application as the estimated ad valorem taxes stating that the millage rates of applicable taxing authorities may vary within a county and that the estimated ad valorem taxes do not include all applicable non-ad valorem assessments or exemptions, discounts, and other tax benefits, including, but not limited to, transfer of the homestead assessment difference under s. 4, Art. VII of the State Constitution. The current owner's and any previous years' ad valorem taxes on the property may be displayed only as part of historical tax information.

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

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

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

(d)1. The department shall develop a formula that may be used by a listing platform to calculate the estimated ad valorem taxes required under this subsection. Each county property appraiser shall provide the department with any information needed to develop the formula, including, at a minimum, the county name, tax district code, school district millage rate, and summary millage rate for all other applicable taxing authorities. Beginning December 15, 2026, and annually thereafter, the department shall publish on its website the formula and the information collected from each property appraiser under this subparagraph.

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

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

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

849.086 Cardrooms authorized.—

(13) TAXES AND OTHER PAYMENTS.—

(a) Each cardroom operator shall pay a tax to the state of 5 8 percent of the cardroom operation's monthly gross receipts.

Section 41. Subsections (1), (2), and (4) of section 1011.73, Florida Statutes, are amended to read:

1011.73 District millage elections.—

(1) ~~MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school districts may levy approve an ad valorem tax millage as authorized in s. 9, Art. VII of the State Constitution, subject to approval by a majority vote of the electors of the county voting in a referendum. Such election may be held at any time, except that not more than one such election shall be held during any 12-month period.~~ Any millage so authorized shall be levied for a period not in excess of 2 years or until changed by another millage election, whichever is the earlier. In the event any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.

(2) ~~MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school district may levy approve an ad valorem tax millage as authorized under s. 1011.71(9), subject to approval by a majority vote of the electors of the county voting in a referendum. Such election may be held at any time, except that not more than one such election shall be held during any 12-month period.~~ Any millage so authorized shall be levied for a period not in excess of 4 years or until changed by another millage election, whichever is earlier. If any such election is invalidated by a court of

competent jurisdiction, such invalidated election shall be considered not to have been held.

(4) FORM OF BALLOT.—

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

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

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

Section 21. The amendments to s. 201.21, Florida Statutes, made by this act shall stand repealed on June 30, ~~2028~~ 2027, unless reviewed and saved from repeal through reenactment by the Legislature. If such amendments are not saved from repeal, the text of s. 201.21, Florida Statutes, shall revert to that in existence on June 30, 2024, except that any amendments to such text other than by this act 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.

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

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

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

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

(c) The following accessories used for firearms:

1. Firearm barrels.
2. Firearm cases or range bags.
3. Firearm charging handles.
4. Firearm cleaning kits.
5. Firearm handguards

6. Firearm holsters.
7. Firearm internal parts and components.
8. Firearm magazines or other ammunition feeding devices or carriers.
9. Firearm pistol grips.
10. Firearm shooting chronographs.
11. Firearm shooting mats, rests, or bipods.
12. Firearm sights or optics.
13. Firearm slides or cylinders.
14. Firearm slings.
15. Firearm stocks or braces.
16. Firearm suppressors or silencers.
17. Firearm triggers.

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

(e) A crossbow. For purposes of this section, the term “crossbow” means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, affixed to a stock for the purpose of discharging quarrels, bolts, or arrows; which propels quarrels, bolts, or arrows only by the energy stored by the drawing of the device; and which uses a non-handheld locking mechanism to maintain the device in a drawn or ready-to-discharge condition.

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

1. Arrows.
2. Bolts.
3. Quarrels.
4. Quivers.
5. Releases.
6. Sights or optics.
7. Wristguards.

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

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

(2) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

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

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

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

Approved by the Governor June 29, 2026.

Filed in Office Secretary of State June 29, 2026.