



LOCAL VOICES MAKING LOCAL CHOICES

FINANCE AND TAXATION COMMITTEE

MEETING DETAILS

DATE	Friday, October 9, 2026
TIME	10:00 a.m. – 2:00 p.m. ET
ROOM	Florida Ballroom 1-3
VENUE	Hilton Orlando
ADDRESS	6001 Destination Parkway, Orlando, FL 32819

FLC STAFF CONTACT

Charles Chapman



Agenda



Finance and Taxation Legislative Policy Committee
Friday, October 9, 2026, from 10:00 a.m. to 2:00 p.m.
Hilton Orlando – Meeting Room: Florida Ballroom 1-3
6001 Destination Parkway, Orlando, Florida

AGENDA

- I.** Introduction & Opening Remarks **Chair Diana Adams**
Councilmember, City of West Melbourne
- II.** [FLC Policy Committee Process for 2026-2027](#)..... **Charles Chapman, FLC Staff**
- III.** Summary Recap of 2026 Legislative Session Finance and Tax Issues ... **Charles Chapman, FLC Staff**
- IV.** Potential 2027 Priority and Policy Issues
 - a. Usage Flexibility for Local Option Sales Taxes **Carolyn Cassidy**
Commissioner, Town of Ocean Ridge
 - b. Property Taxes **Charles Chapman, FLC Staff**
 - i. Truth in Millage (TRIM) Notice Revisions - FLC
 - c. Local Business Tax Repeal/Reform..... **Charles Chapman, FLC Staff**
 - d. Communications Services Tax Reform **Charles Chapman, FLC Staff**
 - e. Taxpayer Bill of Rights (TABOR) **Charles Chapman, FLC Staff**
- V.** Additional Information **Charles Chapman, FLC Staff**
 - a. Key Legislative Dates
 - b. Key Contacts – Click [HERE](#) to sign-up
 - c. [2026 Legislative Session Final Report](#)
 - d. [State Municipal Reporting Requirements](#)
- VI.** Closing Remarks **Chair Diana Adams**
Councilmember, City of West Melbourne
- VII.** Adjournment

Breakfast and Lunch provided by the Florida League of Cities

Wi-Fi is Available
Network: FLCPC1026
Access Code: FLCPC1026



Committee Roster



CHAIR
Diana Adams
Councilmember
City of West Melbourne



VICE CHAIR
Susy Diaz
Councilmember
City of Greenacres



STAFF SUPPORT
Charles Chapman
FLC Legislative Advocate



Jeremy Allen
Village Manager
Village of Tequesta



Joseph Barkley
Commissioner
City of Belleair Bluffs



Thomas Barnhorn
Councilor
City of Seminole



Melinda Brown
Comptroller
City of Satellite Beach



Fitzgerald Budhoo
Commissioner
City of Oakland Park



Michael Cadore
Councilman
City of Rockledge



Beth Carsten
City Administrator
City of Arcadia



Kenneth Cassel
Town Manager
Town of Dundee



Carolyn Cassidy
Commissioner
Town of Ocean Ridge



Gloria DeBerry
Councilmember
City of Fort Walton Beach



Michael DiBrizzi
Commissioner
City of Largo



Brent Eden
Commissioner
City of Lake Alfred



Kevin Engelke
Councilmember
City of Venice



Maureen Freaney
Mayor
City of Dunedin



Judith Goldberg
Commissioner
Town of Highland Beach



Mimi Hanley
Councilmember
City of Melbourne



Lizbeth Harrison
Councilmember
Town of Century



Jeff Hmara
Mayor
Village of Royal Palm Beach



Lori Houghton
Finance Director
City of Tavares



Linda Hudson
Mayor
City of Fort Pierce



Lory Irwin
Director of Finance
City of Daytona Beach Shores



Charles Jacien
Town Clerk
Town of Astatula



Sarah Karon
Commissioner
Town of Longboat Key



David Keller
Chief Financial Officer
City of Hollywood



Kathy Kelley Ohlrich
Vice Mayor
City of Sarasota



Joe Kilraine
Councilmember
City of Cape Coral



NanDrycka King Albert
Mayor Pro Tem
City of Midway



Vince Lago
Mayor
City of Coral Gables



Peter Lear
Deputy City Manager
City of Bartow



John Lege
Assistant City Manager
City of Fort Myers



Joseph Lo Bello
Town Manager
Town of Lake Clarke Shores



Lisa Mallozzi
Commissioner
City of Cooper City



Dale Martin
City Manager
City of Flagler Beach



Chris Massicotte
Commissioner
City of Key West



Kevin McCann
Mayor
City of Winter Springs



Bethany Messersmith
Assistant Comptroller
City of Satellite Beach



Roger Michaud
Mayor
Town of Lake Park



Matt Morgan
Commissioner
City of Longwood



Stephen Okiye
Finance Director / Treasurer
City of Port St. Lucie



Demetrius Petrow
Commissioner
City of North Port



Orlando Puyol
Vice Mayor
Village of North Palm Beach



Gary Ready
Councilmember
Village of Palm Springs



Thomas Reid
Vice Mayor
City of South Pasadena



Dennis Rogero
Chief Financial Officer
City of Tampa



Carmen Rosamonda
City Manager
City of DeBary



Megan Sladek
Mayor
City of Oviedo



Vernel Smith
Mayor
City of Haines City



Kelly Rae Strickland
Director of Financial Administration
City of Sarasota



Caroline Sturgis
Director, Office of Management &
Budget
City of Port St. Lucie



Debra Sullivan
City Administrator
City of Belleair Bluffs



Colleen Taylor
Commissioner
City of Lake Mary



Darrel Thomas
Chief Financial Officer
City of Weston



Ann Toney-Deal
City Manager
City of Seminole



John Wagner
Councilman
City of Jacksonville Beach



Kathy Washington
Mayor
Town of Welaka



Patricia Weeks
Councilmember
City of Cocoa



Judy Wertz Strickland
Mayor
City of Arcadia



Robert Yaffe
Councilmember
Town of Bay Harbor Islands



William Yates
Mayor
City of Winter Haven



FLC Policy Committee Process for 2026-2027

2026-2027

FLC LEGISLATIVE POLICY PROCESS

The Florida League of Cities' (FLC's) Charter and Bylaws specify that the League shall engage only on legislation that pertains directly to "municipal affairs." "Municipal affairs" refers to issues that directly pertain to the governmental, corporate, and proprietary powers to conduct municipal government, perform municipal functions, render municipal services, and raise and expend revenues. Protecting Florida's cities from egregious, far-reaching attacks on Home Rule powers will always be the top priority.

Each year, municipal officials from across the state volunteer to serve on the League's legislative policy committees. Appointments are a one-year commitment and involve developing the League's Legislative Platform. The Legislative

Platform addresses priority issues of statewide interest that are most likely to affect daily municipal governance and local decision-making during the upcoming legislative session.

Policy committee members also help League staff understand the real-world implications of proposed legislation, and they are asked to serve as advocates throughout the year. To get a broad spectrum of ideas and to better understand the impact of League policy proposals on rural, suburban, and urban cities of all sizes, it is ideal that each of Florida's cities be represented on one or more of the legislative policy committees.

There are currently five standing legislative policy committees:

1

DEVELOPMENT, CODE COMPLIANCE, AND REDEVELOPMENT COMMITTEE:

This committee addresses development, redevelopment, housing, community planning, zoning, eminent domain, property rights, short-term rentals, code enforcement, building and fire code, building permitting, and concurrency management.

2

FINANCE AND TAXATION COMMITTEE:

This committee addresses general finance and tax issues, fees, assessments, infrastructure funding, local option revenues, pension issues, revenue sharing, franchise fees, Communications Services Tax (CST), and ad valorem.

3

INTERGOVERNMENTAL RELATIONS, MOBILITY, AND EMERGENCY MANAGEMENT COMMITTEE:

This committee addresses transportation, municipal roads, traffic safety, municipal airports, drones, vertiports, ports, telecommunications, broadband, use of public rights-of-way, parking, signage, emergency management, homelessness, charter counties, annexation, ethics for public officers and employees, elections, special districts, and general preemptions.

4

MUNICIPAL OPERATIONS COMMITTEE:

This committee addresses government operations, municipal service delivery, cybersecurity, technology, public safety, public meetings, public records, public property use and management, procurement, personnel, insurance, collective bargaining, workers' compensation, liability, and sovereign immunity.

5

UTILITIES, NATURAL RESOURCES, AND PUBLIC WORKS COMMITTEE:

This committee addresses coastal management, environmental permitting, hazardous and toxic wastes, recycling, solid waste collection and disposal, stormwater, wastewater treatment and reuse, water management, water quality and quantity, resiliency, brownfields, and municipal utilities.

Due to Sunshine Law issues, only one elected official per city can be represented on a legislative policy committee, but a city could have an elected and a non-elected city official on each of the five policy committees. Appointments are made by the League president based upon a city official's support and advocacy of the Legislative Platform and participation at meetings, Legislative Action Days, and other legislative-related activities.

The Florida Legislature convenes the 2027 Legislative Session on March 2. The League's legislative policy committee meetings commence in October and meet three times. No new issues will be considered by a legislative policy committee after the second committee meeting. At the last meeting, each of the five policy committees adopts ONE legislative priority. In addition, a legislative policy committee may, but is not required to, recommend ONE policy position related to other relevant issues. The policy position must satisfy the same criteria for legislative priorities. Priority and policy position statements are capped at 75 words and must embrace a single subject by not combining multiple unrelated issues into one statement. Adhering to these principles ensures clarity, focus, and consistency in the League's advocacy efforts. Recommended legislative priorities and policy positions will be considered by the Legislative Committee. The Legislative Committee may, if necessary, edit statements to ensure compliance with these requirements. If favorably considered by the Legislative Committee, they will be considered by the general membership. If adopted by the general membership, the policy priorities and policy positions may be published as the League's Legislative Platform and communicated to legislators and others, as appropriate.

The Legislative Committee is composed of:

- ▶ Each legislative policy committee chair and the chairs of the other standing committees
- ▶ The president of each local and regional league
- ▶ The presidents of several other municipal associations
- ▶ Chairs of the municipal trust boards
- ▶ Several at-large members appointed by the League president

2026 Legislative Policy Committee Meeting Dates

- ▶ October 9, 2026, 10:00 a.m. to 2:00 p.m. at the Hilton Orlando, 6001 Destination Parkway, Orlando, FL 32819
- ▶ November 13, 2026, 10:00 a.m. to 2:00 p.m. at the Hilton Orlando, 6001 Destination Parkway, Orlando, FL 32819
- ▶ December 3, 2026, from 10:00 a.m. to 12:00 p.m. during the FLC Legislative Conference at the Renaissance Orlando at SeaWorld, 6677 Sea Harbor Drive, Orlando, FL 32821

If you are interested in serving or learning more, please contact Mary Edenfield at 850.701.3624 or medenfield@flcities.com.

Frequently Asked Questions:

2026-2027 FLC LEGISLATIVE POLICY PROCESS

What is an FLC legislative policy committee?

- ▶ Policy committees help set the Legislative Platform for the Florida League of Cities (FLC) and Florida's municipalities in advance of the next legislative session.
- ▶ The five policy committees include the Development, Code Compliance, and Redevelopment Committee; Finance and Taxation Committee; Municipal Operations Committee; Intergovernmental Relations, Mobility, and Emergency Management Committee; and Utilities, Natural Resources, and Public Works Committee.
- ▶ Committees are made up of municipal officials from across the state.

When and how do I sign up for a policy committee?

- ▶ Sign-up opens in June each year.
- ▶ To sign up, contact Mary Edenfield at medenfield@flcities.com for the sign-up link or go to flcities.com.
- ▶ The FLC President makes the committee appointments, and appointments are announced in August after the FLC Annual Conference.

Can I serve on more than one policy committee?

- ▶ No. All committees meet simultaneously.

When are the meetings, and is there a virtual option?

- ▶ This year, committee meetings take place in person in Orlando in October, November, and December during the FLC Legislative Conference.
- ▶ There is no virtual meeting option; meetings are in person.



FREQUENTLY ASKED QUESTIONS: 2026-2027 FLC LEGISLATIVE POLICY PROCESS

How do I submit a policy issue for a committee to consider?

- ▶ If you want a committee to consider an issue as a League priority, contact the committee staff person before the October or November policy committee meeting.
 - **David Cruz**, FLC Legislative Counsel (dcruz@flcities.com), staffs the Development, Code Compliance, and Redevelopment Committee.
 - **Charles Chapman**, Legislative Advocate (cchapman@flcities.com), staffs the Finance and Taxation Committee.
 - **Sam Wagoner**, FLC Legislative Advocate (swagoner@flcities.com), staffs the Municipal Operations Committee.
 - **Rebecca O'Hara**, FLC Deputy General Counsel (rohara@flcities.com), staffs the Intergovernmental Relations, Mobility, and Emergency Management Committee.
 - **Matt Singer**, FLC Legislative Advocate (msinger@flcities.com), staffs the Utilities, Natural Resources, and Public Works Committee.
- ▶ No new issues can be presented after the November meeting.

What can I expect at each meeting?

- ▶ First meeting in October: Discussions begin regarding potential priorities and policy positions.
- ▶ Second meeting in November: Discussions continue, and the committee may narrow down the list of considerations.
- ▶ Final meeting in December: The committee votes on one priority and one optional policy position, finalizing the text for the priority/policy position statements.

When will I get the meeting agenda?

- ▶ Meeting packets containing the agenda and related materials will be emailed to committee members one week before the meeting.
- ▶ You should bring a printed copy or your device to the meeting.
- ▶ Meeting packets are also available on flcities.com under the Advocacy tab.

Does FLC cover any meeting expenses?

- ▶ The League provides breakfast and lunch on the meeting date.



Usage Flexibility for Local Option Sales Taxes

Local Option Sales Taxes

Draft 2027 Priority Statement – Under Development

Status: *Draft priority statement — to be developed (Issue submitted by Commissioner Cassidy, Ocean Ridge).*

Provide Greater Flexibility in the Use of Existing Local Revenue Sources

As the Legislature considers further limitations on property tax revenues, it should also examine the statutory restrictions placed on other revenue sources already available to municipalities.

Many local revenue sources are narrowly restricted as to how they may be used. For example, impact-fee revenues generally must be used for eligible capital facilities necessitated by new development, while local-option fuel-tax revenues are restricted primarily to transportation-related expenditures. Although these restrictions serve legitimate policy purposes, they can leave municipalities with available funds in one category while facing significant financial pressures in another.

The Legislature should consider providing municipalities with greater flexibility in the use of certain existing revenue sources, particularly when local governments are simultaneously being asked to operate with reduced or constrained property-tax revenues.

This could include broadening the categories of eligible expenditures, allowing a limited percentage of certain restricted revenues to be used for closely related operating or infrastructure costs, or providing additional flexibility when municipalities can demonstrate that the underlying purpose for which the revenue was collected has been adequately funded.

Providing greater flexibility would not necessarily require the creation of new taxes or fees. Instead, it would allow municipalities to make more efficient use of revenues they already collect and to respond to the differing needs and priorities of their communities.

Possible approaches:

- Broaden the categories of eligible expenditures for certain restricted revenues.
- Allow a limited percentage of certain restricted revenues to be used for closely related operating or infrastructure costs.
- Provide additional flexibility once a municipality can demonstrate the underlying purpose the revenue was collected for has been adequately funded.

Trend for the Policy Committee – FLC Staff

Across three sessions, the Legislature's posture toward local option sales taxes has shifted from process tightening (2024) toward giving governing bodies new authority to unwind existing surtaxes without a public vote (2025), while a 2026 effort to expand permitted surtax uses for cities' benefit stalled. The two-thirds repeal authority enacted in 2025 is now law and is the item most likely to affect city revenue planning going forward. The 2033 mandatory-reauthorization framework and TDT restructuring that failed in 2025, and the body-camera use expansion that failed in 2026, are all strong candidates to be refiled in 2027 — likely alongside the broader property tax reform debate, which is why the Committee's draft revenue-flexibility priority (above) is a timely companion position for the committee to consider.

2024 Regular Session

CS/HB 7073 Taxation (tax package)

Sponsor: House Ways & Means Committee / Rep. McClain | Companion: CS/CS/SB 328

PASSED — CHAPTER 2024-158, L.O.F.

What it did: A broad annual tax package that included several discretionary-sales-surtax provisions: it required the Indigent Care and Trauma Center Surtax to be levied only by voter referendum (closing the prior option to adopt it by extraordinary vote of the county commission); created a procedure to temporarily suspend a surtax in a county where a court has found it unconstitutional, rather than triggering an immediate revenue disruption; and required that an ordinance levying the Local Option Food and Beverage Tax in Miami-Dade County be approved by a majority of voters in a referendum.

Outcome: Signed by the Governor May 7, 2024; effective July 1, 2024.

Impact to cities:

- Narrow, process-focused changes — no rate or revenue impact for existing surtaxes.
- Reinforces voter-referendum as the exclusive path for the trauma-care surtax, removing a commission-only option some counties could otherwise have used.
- Gives counties a statutory off-ramp if a surtax is struck down in court, protecting bonded or committed surtax revenue from an abrupt cutoff.

2025 Regular Session

CS/CS/HB 1221 / CS/CS/SB 1664 Local Option Taxes

Sponsors: Rep. Miller / Rep. Basabe (House); Sen. Trumbull (Senate)

DIED AS FILED — KEY PROVISION ENACTED VIA HB 7031 (CH. 2025-208)

What it did (as introduced): Both bills proposed requiring voter approval by referendum — rather than adoption by ordinance — to adopt or renew local option taxes and surtaxes, with limited exceptions for previously authorized bond indebtedness. As filed, the bills would have required: tourist development taxes in effect as of June 30, 2025, to be renewed by referendum-approved ordinance by January 1, 2033, and in 8-year increments thereafter; local option food and beverage taxes to expire 8 years after enactment, renewable only by referendum in 8-year increments; and discretionary sales surtaxes in effect as of June 30, 2025, to be renewed the same way, by January 1, 2033, and in 8-year increments thereafter. FLC's concern was that these changes would limit local government flexibility in maintaining revenue sources essential for community services and infrastructure.

How the bills evolved:

- Both bills were amended to clarify the new referendum-renewal requirement applies only to discretionary sales surtaxes already required by existing law to be approved by referendum, and to prescribe required content for renewal ordinances and ballot questions.
- CS/CS/SB 1664 was further amended to grandfather in existing levies whose expiration dates already exceed 8 years, and to let local governments set their own expiration date (beyond 8 years) for future levies — provided any new or renewal levy still goes to referendum.
- CS/CS/HB 1221 was amended to set a July 1, 2025 expiration for existing tourist development tax (TDT) commitments (projects, contracts, and bonds) and to let counties use TDT revenue for any public purpose after that date, subject to a formula requiring a proportional reduction in county property tax levies. The

same amendment sunset Tourism Development Councils as of July 1, 2025 (reconstitutable after December 31, 2025, by county commission resolution) and added the authority for county elected boards to reduce or repeal a discretionary sales surtax after October 1 of the fourth year of the levy — without a new referendum.

Outcome: CS/CS/HB 1221 and CS/CS/SB 1664 both died in Senate Appropriations on June 16, 2025, after League opposition. Despite that, the late-session amendment authorizing a levying body to reduce or repeal an existing discretionary sales surtax by two-thirds vote (beginning in the tax's fourth year) was carried into the omnibus tax package HB 7031 and enacted as Chapter 2025-208. The broader 2033 mandatory-renewal and 8-year sunset framework for surtaxes, TDT, and food/beverage tax did not make it into the enacted law.

Impact to cities:

- This is the most consequential change for cities in the three-year window: a county commission (or school board) can now vote, by two-thirds majority and without going back to voters, to reduce or repeal a discretionary sales surtax once it has reached its fourth year (repeal authority effective October 1 of that year).
- Creates funding-certainty risk for infrastructure surtax revenue that cities rely on through interlocal distribution agreements — a future commission could scale back or end the levy administratively, even though voters originally approved it.
- Complicates long-term capital planning and bond covenants tied to surtax revenue streams, since the repeal option now exists independent of the referendum that created the tax.
- The 2033 reauthorization/8-year sunset framework, and the TDT-to-general-revenue/property-tax-offset concept, did not pass in 2025 but reflect the direction of legislative interest and are worth monitoring for 2027, alongside the League's continued opposition to mandatory-referendum-renewal models.

2026 Regular Session

CS/HB 1077 / CS/SB 1102 Funding for Body Cameras

Sponsors: Rep. Holcomb (House); Sen. Massullo (Senate)

DIED — HOUSE STATE AFFAIRS, MARCH 13, 2026

What it did: Would have expanded the allowable uses of the Local Government Infrastructure Surtax by broadening the statutory definition of “infrastructure” to include the equipment, software, and data storage necessary for law enforcement body cameras. For counties already levying the surtax, the new use would have applied only if the original levying referendum (or a subsequent referendum) had contemplated it.

Outcome: Passed House Ways & Means (18-0) and Intergovernmental Affairs (15-0) unanimously, but died in State Affairs on March 13, 2026, and its Senate companion did not advance further either.

Impact to cities:

- Would have been a favorable, low-controversy change — letting cities and counties apply existing infrastructure surtax dollars to a rising operational cost (body cameras) without a new tax or new referendum, where already authorized.
- Its failure means cities facing state or local body-camera mandates must continue to fund equipment from general revenue or seek new referendum language, rather than tapping infrastructure surtax proceeds already being collected.
- A companion, non-surtax bill this session — CS/HB 103/SB 650, which would have repealed the local business tax (ch. 205, F.S.) — also died in Senate Appropriations (3/13/2026), part of the same broader push to curb local discretionary revenue..



Property Taxes

TRIM Notice Update

Draft Priority or Policy Statement:

To Be Developed.

Background:

During the past two legislative sessions, lawmakers have taken particular interest in local government finances, including efforts to increase transparency and accountability through legislation such as HB 1329, Local Government Financing, and HB 827, Disclosure of Estimated Ad Valorem Taxes. These efforts, paired with the ongoing discussions surrounding property tax reform, provide an opportunity for municipalities to help residents better understand their local budget process, how property taxes are calculated, and where their tax dollars go.

Current property tax notices, including the Notice of Proposed Property Taxes (DR-474, also known as the TRIM notice), provide taxpayers with information about their property values, proposed tax rates, and upcoming hearings. However, the notices can be difficult to understand and lack context that would help residents understand the factors affecting changes in their property tax bill and how their tax dollars are distributed among the different taxing authorities.

Rather than waiting for changes to the property tax notice process to be proposed by the Legislature, cities have the opportunity to proactively work with lawmakers to improve the information provided to taxpayers while ensuring any changes accurately reflect municipal budgets and the property tax process.

The Iowa League of Cities pursued a similar initiative during the 2026 Legislative Session. The Iowa League sought to update its taxpayer notice to make the information less confusing and more transparent, help residents understand year-to-year changes in their property taxes, and encourage greater participation in the local budget process.

As part of the effort, the Iowa League of Cities developed and proposed its own re-designed taxpayer notice. The proposed notice included information on upcoming budget hearings, and explanation of the steps in the local budget process, and a visual breakdown showing the share of a taxpayer's property tax bill collected by each taxing authority. By proactively developing the proposed notice and working with lawmakers, the Iowa League was able to address misconceptions surrounding local government finances while ensuring cities had a voice in how the notice was revised.

Sec. 147. IMPLEMENTATION. Homestead owners who have filed for or that are receiving homestead credits or exemptions under chapter 425, subchapter I, before the effective date of this division of this Act shall continue to receive such credits and exemptions for which the owner is eligible for assessment years beginning on or after January 1, 2026, without refiling, and, if the owner is eligible, shall receive the exemption under section 425.1A, subsection 1A, as enacted in this division of this Act, without filing for such exemption.

Sec. 148. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to assessment years beginning on or after January 1, 2026.

DIVISION XXI

LOCAL GOVERNMENT BUDGET STATEMENTS

Sec. 149. Section 24.2A, subsection 1, paragraph c, Code 2026, is amended by striking the paragraph.

Sec. 150. Section 24.2A, subsection 2, paragraph a, Code 2026, is amended to read as follows:

a. On or before 4:00 p.m. on March 5 of each year, each political subdivision shall file with the department of management a report containing all necessary information for the department of management to compile and calculate amounts required to be included in the statements mailed under paragraph "b" or provided under paragraph "c". If a county or city fails to file all necessary information with the department of management by 4:00 p.m. on March 5, taxes levied by the county or city shall be limited to the prior year's budget amount.

Sec. 151. Section 24.2A, subsection 2, paragraph b, Code 2026, is amended by striking the paragraph and inserting in lieu thereof the following:

b. Not later than March 15, the county auditor, using information compiled and calculated by the department of management under paragraph "a", shall send to each property owner or taxpayer within the county by regular mail or post under paragraph "c" a statement, identified as not being a property tax bill and indicating the approximate date when a property tax bill will be delivered, but containing a minimum of all of the following, including the information

in subparagraphs (3) and (4) for each of the political subdivisions comprising the owner's or taxpayer's taxing district:

(1) The address, property description, parcel identification number, actual value, and taxable value of the owner's or taxpayer's property.

(2) A comparison of the combined amount of property taxes due on the owner's or taxpayer's property for the city, if applicable, county, and school district for the current fiscal year and the combined proposed amount of property taxes due on the owner's or taxpayer's property for the city, if applicable, county, and school district for the budget year, including the percentage in change in such amounts.

(3) The date, time, and location of the political subdivision's public hearing under subsection 4, including a statement of the owner or taxpayer's ability to provide feedback at the public hearing and protest property assessments.

(4) Information on how to access on the political subdivision's internet site the political subdivision's statements under this section and other budget documents for prior fiscal years.

(5) A link to the department of management's internet site where the property owner or taxpayer may view an example of the statement and a brief explanation of the information included on the statement.

Sec. 152. Section 24.2A, subsection 2, Code 2026, is amended by adding the following new paragraph:

NEW PARAGRAPH. *c.* For budgets for fiscal years beginning on or after July 1, 2027, statements under paragraph "b", in lieu of regular mail, may be provided by posting the statement not later than March 15 as a link on the county's internet site for public viewing. Additionally, if the political subdivision maintains a social media account on one or more social media applications, the statement or an electronic link to the statement shall be posted on each such account on a date no later than March 15.

Sec. 153. Section 24.2A, subsection 3, Code 2026, is amended to read as follows:

3. The department of management shall prescribe the form for the report required under subsection 2, paragraph "a"; following consultation with the Iowa league of cities and the Iowa state association of counties, the statements required to be mailed under subsection 2, paragraph "b", or provided under subsection 2, paragraph "c"; and the public hearing notice required under subsection 4, paragraph "b". The statements required under subsection 2, paragraph "b", shall be clear, concise, written in plain language, and may be presented using tables, written narrative, and graphic representations and shall contain the internet site, if applicable, and a telephone number for each political subdivision that owners and taxpayers may call if they have questions related to the statement.

Sec. 154. Section 24.2A, subsection 4, paragraph b, subparagraph (4), subparagraph division (a), Code 2026, is amended to read as follows:

(a) Notice of the public hearing was provided to each property owner and each taxpayer within the political subdivision in statements required under subsection 2, ~~paragraph "b"~~.

Sec. 155. Section 24.3, unnumbered paragraph 1, Code 2026, is amended to read as follows:

A municipality shall not certify or levy in any fiscal year any tax on property subject to taxation unless and until the following estimates have been made, filed, and considered, and for school districts, the ~~individual~~ statements have been mailed or posted, as applicable, and public hearings held, as provided in this chapter:

Sec. 156. Section 331.434, subsection 3, Code 2026, is amended to read as follows:

3. Following, and not until, the requirements of section 24.2A are completed, the board shall set a time and place for a public hearing on the budget before the final certification date and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349. A summary of the proposed budget and a description of the procedure for protesting the county budget under section 331.436, in the form prescribed by the director of the department of management,

Owner Name
Owner Address
Owner City, State

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

Legal Description of Property:

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.

**NOTICE OF PROPOSED PROPERTY TAXES
AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**

DO NOT PAY. THIS IS NOT A BILL

Taxing Authority	Your Property Taxes Last Year	Last Year's Adjusted Tax Rate (Millage)	Your Taxes This Year IF NO Budget Change Is Adopted	Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)	Your Taxes This Year IF PROPOSED Budget Change Is Adopted	A Public Hearing on the Proposed Taxes and Budget Will Be Held:
County						Enter date, time, and location.
Public Schools: By State Law By Local Board						
Municipality						
Water Management						
Independent Districts						
Voted Levies For Debt Service						
Total Property Taxes						
	Column 1*		Column 2*		Column 3*	

***SEE REVERSE SIDE FOR EXPLANATION**

NON-AD VALOREM ASSESSMENTS

Levying Authority	Purpose of Assessment	Units	Rate	Assessment
Total Non-Ad Valorem Assessment				

Reverse of Page 1:

EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

*Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments:

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board.

If the Notice does not include all of the non-ad valorem assessments that will be included on the tax bill, the following statement must be on the bottom of the first page in bold, conspicuous print:

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

PROPERTY VALUATION

	Last Year	This Year
Market Value		

Taxing Authority*	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County						
Public Schools By State Law By Local Law						
Municipality						
Water Management						
Independent Districts						
Voted Levies for Debt Service						

Assessment Reductions	Applies to	Value
*List each assessment reduction applicable to property.		

Exemptions	Applies to	Value
*List each exemption applicable to property.		

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected above, contact your county property appraiser at _____ (phone number) or _____ (location).

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE _____ (date).

Market Value:

Market value in Florida is also known as “just value” as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S.

Assessed Value:

Assessed value is the market value of your property minus the amount of any assessment reductions. The assessed value may be different for millage levies made by different taxing authorities.

Assessment Reductions:

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.

- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the third box on page 2.

Exemptions:

Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the property or property owner. Examples include the homestead exemption, veterans' disability exemptions and charitable exemptions. The discount for disabled veterans is included in this box. Many exemptions apply only to tax levies by the taxing authority granting the exemption.

Taxable Value:

Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.



Corn County

Jane Smith, Auditor-Treasurer
345 12th Street East, Box 78
Farmville, IA 55555-5555
(555) 345-6789
www.co.corn.ia.us

TAXPAYER(S):

John and Mary Johnson
123 Bean Blvd
Farmville, IA 55555-5555

Property Information

PIN Number: 01.234.56.789.R1
Property Address: 789 Bean Blvd
Farmville, IA 55555

PROPOSED TAXES 2025

THIS IS NOT A BILL. DO NOT PAY.

Step 1 | VALUES AND CLASSIFICATION

Taxes Payable Year	FY 2024	FY 2025
Class	Residential	Residential
Assessed Value	\$150,000	\$154,500
Rollback Percentage	46.3428%	47.4316%
Taxable Value	\$69,514	\$73,282
Homestead property tax credit	\$4,850	\$4,850
Elderly homestead property tax exemption	\$0	
Military property tax exemption	\$0	

Step 2 | PROPOSED TAX

Property taxes after rollback, credits and exemptions	\$2,287.24
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**The time to provide feedback on
PROPOSED LEVIES is NOW:
see meeting information below.**

Property tax assessments can be appealed;
contact the County Assessor's office for more information.

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Proposed Property Tax Rate	Actual 2024	Proposed 2025	Dollar Change
County of Corn Corn County Courthouse 123 Bean Blvd Farmville, IA 55555 www.co.corn.ia.us (555) 123-4567	December 5, 7:00 PM	\$7.59	\$490.80	\$503.19	\$12.39
City of Farmville Mayor's Office 456 Pork Parkway Farmville, IA 55555 www.ci.farmville.ia.us (555) 123-7654	December 2, 6:30 PM Farmville City Hall	\$10.59	\$669.27	\$686.17	\$16.90
Farmville School District 999 150 1st St N Farmville, IA 55555 www.farmville.k12.ia.us (555) 123-6789	December 9, 7:00 PM Farmville High School Cafeteria	\$13.80	\$892.36	\$914.90	\$22.54
Other Local Tax Authority Levies (combined)		\$2.75	\$178.47	\$182.98	\$4.51

Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2025 may be higher than the proposed amount shown on this notice.

Total excluding any special assessments	\$2,230.90	\$2,287.24	\$56.34	2.46%
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What Else Should You Know?

Your local units of government have proposed the amounts they will need to levy in 2025.

The following circumstances could change these amounts:

- Upcoming referenda
- Legal judgments
- Natural disasters
- Voter-approved specific purpose levies
- Special assessments

Your county supervisors, school board, city council, and any required special taxing district will soon be holding meetings to discuss the 2025 budgets and proposed 2025 property taxes. You are invited to attend these meetings to express your opinion.

Supplemental Budget Information - Proposed 2025 Taxes

Where Do Your Property Taxes Go?

Corn County collects property taxes and distributes them to the City of Farmville and other taxing entities, including the Farmville school districts, community college, and other independent taxing authorities (assessor and county hospital).



How Can You Learn More?

The time to provide feedback on proposed levies is now.

The city invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed city tax increase and to explain the reasons for the proposed tax increase.

PUBLIC HEARING

November 11, 2025 at 7 p.m.

City Hall, 123 Main Street, Our Town, IA

Virtual Meeting Link (if available): giveinput.com

To obtain more information regarding the tax increase, citizens may contact their city hall, county supervisor, or school board.



Local Business Tax Repeal/Reform

Local Business Taxes

Draft Priority or Policy Statement:

The Florida League of Cities SUPPORTS legislation that maintains the Local Business Tax (LBT) system. Any capping of revenues or additional limitation on fees within the current Local Business Tax structure will unfairly shift the tax burden for various regulatory programs which benefit the State of Florida and municipalities away from the business community to be subsidized by homeowners and renters.

Background:

The Florida League of Cities faced HB 103 by Representative Botana (Bonita Springs) and SB 122 (Truenow) during the 2026 Legislative Session. As originally proposed, HB 103 would have eliminated the Local Business Tax levy from the Florida Statutes. The major areas of concern by the bill sponsor were the uses for the revenues generated by the Local Business Tax and its benefits to the business community, and the outdated language of Florida Statue Chapter 205 pertaining to the “privilege” to do business within the boundaries of a municipality or county.

During the 2025 Legislative Session, HB 503 (Botana) and SB 1196 (Truenow) were filed to further the attempts to reform Local Business Taxes. These bills picked up the 2024 theme of instituting revenue caps and a call for the reduction of fees by local governments year over year.

Of note, is LBT is one of the four Constitutionally authorized levies for municipalities along with Property Taxes (Ad Valorem), Communications Services Tax, and Municipal Utilities Services Tax.

2025
Local Government Financial
Information Handbook

February 2026

The Florida Legislature's
Office of Economic and Demographic Research



Local Business Tax
(Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of
Retail and Wholesale Merchants)
Chapter 205, Florida Statutes

Summary:

The local business tax represents the taxes charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

General Law Amendments:

There were no general law amendments resulting from the 2025 Regular Legislative Session.

Eligibility Requirements:

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹ If adopted by ordinance prior to January 1, 1995, a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.²

Administrative Procedures:

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction. The public notice must contain the proposed classifications and rates applicable to the business tax.³ A number of other conditions for levy are imposed on counties and municipalities.⁴

According to statute, a *receipt* is the document that is issued by the local governing authority which evidences that the person in whose name the document is issued has complied with the provisions relating to the business tax.⁵ The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.⁶ The taxes are due and payable to the tax collector on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁷

1. Sections 205.032, .042, F.S.

2. Section 205.033(6), F.S.

3. Sections 205.032, .042, F.S.

4. Sections 205.033, .043, F.S.

5. Sections 205.022(8), F.S.

6. Section 205.045, F.S.

7. Section 205.053, F.S.

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.⁸

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.⁹ A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.¹⁰ However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.¹¹ After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.¹² After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.¹³ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹⁴

Distribution of Proceeds:

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.¹⁵ Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.¹⁶

Authorized Uses:

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁷ The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of

8. Section 205.0315, F.S.

9. Section 205.0535, F.S.

10. Section 205.0535(5), F.S.

11. Section 205.0535(2), F.S.

12. Section 205.0535(3), F.S.

13. Section 205.0535(4), F.S.

14. See Sections 205.054 – 205.192, F.S.

15. Section 205.033(4), F.S.

16. Section 205.033(5), F.S.

17. Section 205.033(7), F.S.

implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁸

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2019-04	Local business tax – E-Verify
2014-11	Taxation, business tax, occupational license tax
2011-20	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' revenues reported by local governments is available.²⁰

18. Section 205.033(6)(b), F.S.

19. <https://www.myfloridalegal.com/ag-opinions>

20. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants

Section 205.044, Florida Statutes,
as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code;²¹
and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.²²

Summary – Panama City Tax:

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30th day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.

Summary – Panama City Beach Tax:

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10th day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10th day of the month such tax is payable, a 3 percent discount is allowed.

The cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license/business tax on the gross receipts of retail and wholesale merchants.

General Law Amendments:

There were no general law amendments resulting from the 2025 Regular Legislative Session.

Prior Years' Revenues:

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in Panama City's annual budget.²³ However, such amounts are not separately reported in Panama City Beach's annual budget or financial statement.²⁴

21. https://www.municode.com/library/fl/panama_city/codes/code_of_ordinances (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).

22. https://www.municode.com/library/fl/panama_city_beach/codes/code_of_ordinances (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).

23. <http://www.pcgov.org/archive.aspx>

24. <https://www.pcbfl.gov/departments/finance/budgets-financial-statements>

1 A bill to be entitled
2 An act relating to local business taxes; repealing
3 chapter 205, F.S., relating to local business taxes;
4 creating s. 218.150, F.S.; authorizing certain local
5 governments to continue to impose a business tax under
6 specified conditions; authorizing certain
7 municipalities to revise the definition of "merchant"
8 in a specified manner; prohibiting such municipalities
9 from revising a specified tax rate; authorizing
10 certain counties to repeal a local business tax in a
11 specified manner; providing a directive to the
12 Division of Law Revision; amending ss. 125.01047,
13 166.04465, 202.24, 213.0535, 213.055, 213.756, 330.41,
14 337.401, 376.84, 379.3761, 482.071, 482.242, 489.127,
15 489.128, 489.131, 489.532, 489.537, 500.12, 500.511,
16 501.015, 501.016, 501.160, 507.13, 539.001, 559.904,
17 559.928, 559.9281, 559.935, 559.939, 559.955, and
18 616.12, F.S.; conforming provisions and cross-
19 references to changes made by the act ; providing an
20 effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 **Section 1.** Chapter 205, Florida Statutes, consisting of
25 ss. 205.013, 205.022, 205.023, 205.0315, 205.032, 205.033,

205.042, 205.043, 205.044, 205.045, 205.053, 205.0532, 205.0535,
205.0536, 205.0537, 205.054, 205.055, 205.063, 205.064, 205.065,
205.066, 205.067, 205.162, 205.191, 205.192, 205.193, 205.194,
205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and
205.1975, Florida Statutes, is repealed.

Section 2. Section 218.150, Florida Statutes, is created to read:

218.150 Certain local business taxes may continue.—

Notwithstanding the repeal of chapter 205 by this act:

(1) A municipality that imposes a business tax on
merchants which is measured by gross receipts from the sale of
merchandise or services, or both, may continue to impose such
tax and may, by ordinance, revise the definition of the term
"merchant." However, the municipality may not revise the rate of
the tax measured by gross sales.

(2) (a) A county that levied an additional business tax
pursuant to former s. 205.033(6) on January 1, 2026, may
continue to levy such additional business tax in accordance with
the exemptions, categories, rates, and other provisions of
former chapter 205 as in effect on January 1, 2026.

(b) Proceeds from such additional business tax must
continue to be placed in a separate interest-bearing account and
distributed, plus interest, each fiscal year to the organization
or agency designated by the governing body of the county, as of
January 1, 2026, to oversee and implement a comprehensive

51 economic development strategy through advertising, promotional
52 activities, and other sales and marketing techniques.

53 (c) The county may repeal such additional business tax by
54 ordinance enacted by the governing board of the county at any
55 time. However, once repealed, the authority to levy such
56 additional business tax under this subsection expires.

57 **Section 3.** The Division of Law Revision is directed to
58 replace the phrase "this act" in newly created s. 218.150,
59 Florida Statutes, with the assigned chapter number of this act.

60 **Section 4. Subsection (2), paragraph (b) of subsection**
61 **(3), and paragraph (b) of subsection (4) of section 125.01047,**
62 **Florida Statutes, are amended to read:**

63 125.01047 Rules and ordinances relating to towing
64 services.—

65 (2) The prohibition set forth in subsection (1) does not
66 affect a county's authority to÷

67 ~~(a) Levy a reasonable business tax under s. 205.0315, s.~~
68 ~~205.033, or s. 205.0535.~~

69 ~~(b)~~ impose and collect a reasonable administrative fee or
70 charge on the registered owner or other legally authorized
71 person in control of a vehicle or vessel, not to exceed 25
72 percent of the maximum towing rate, to cover the cost of
73 enforcement, including parking enforcement, by the county when
74 the vehicle or vessel is towed from public property. An
75 authorized wrecker operator or towing business may impose and

76 collect the administrative fee or charge on behalf of the county
77 and shall remit such fee or charge to the county only after it
78 is collected.

79 (3)

80 (b) A charter county may impose and collect an
81 administrative fee or charge as provided in subsection (2)
82 ~~paragraph (2)(b)~~ but may not impose such fee or charge on a
83 towing business or an authorized wrecker operator. If the
84 charter county imposes such administrative fee or charge, the
85 charter county may authorize a towing business or authorized
86 wrecker operator to impose and collect such fee or charge on
87 behalf of the county, and the towing business or authorized
88 wrecker operator shall remit such fee or charge to the charter
89 county only after it is collected.

90 (4)

91 (b) A charter county may impose and collect an
92 administrative fee or charge as provided in subsection (2)
93 ~~paragraph (2)(b)~~; however, it may not impose that fee or charge
94 upon a towing business or an authorized wrecker operator. If
95 such charter county imposes such administrative fee or charge,
96 such fee or charge must be imposed on the registered owner or
97 other legally authorized person in control of a vehicle or
98 vessel. The fee or charge may not exceed 25 percent of the
99 maximum towing rate to cover the cost of enforcement, including
100 parking enforcement, by the charter county when the vehicle or

vessel is towed from public property. The charter county may authorize an authorized wrecker operator or towing business to impose and collect the administrative fee or charge on behalf of the charter county, and the authorized wrecker operator or towing business shall remit such fee or charge to the charter county only after it is collected.

Section 5. Subsection (2) of section 166.04465, Florida Statutes, is amended to read:

166.04465 Rules and ordinances relating to towing services.—

(2) The prohibition set forth in subsection (1) does not affect a municipality's authority to:

~~(a) Levy a reasonable business tax under s. 205.0315, s. 205.043, or s. 205.0535.~~

~~(b)~~ impose and collect a reasonable administrative fee or charge on the registered owner or other legally authorized person in control of a vehicle or vessel, not to exceed 25 percent of the maximum towing rate, to cover the cost of enforcement, including parking enforcement, by the municipality when the vehicle or vessel is towed from public property. An authorized wrecker operator or towing business may impose and collect the administrative fee or charge on behalf of the municipality and shall remit such fee or charge to the municipality only after it is collected.

Section 6. Paragraph (c) of subsection (2) of section

202.24, Florida Statutes, is amended to read:

202.24 Limitations on local taxes and fees imposed on dealers of communications services.—

(2)

(c) This subsection does not apply to:

1. Local communications services taxes levied under this chapter.

2. Ad valorem taxes levied pursuant to chapter 200.

~~3. Business taxes levied under chapter 205.~~

3.4. "911" service charges levied under chapter 365.

4.5. Amounts charged for the rental or other use of property owned by a public body which is not in the public rights-of-way to a dealer of communications services for any purpose, including, but not limited to, the placement or attachment of equipment used in the provision of communications services.

5.6. Permit fees of general applicability which are not related to placing or maintaining facilities in or on public roads or rights-of-way.

6.7. Permit fees related to placing or maintaining facilities in or on public roads or rights-of-way pursuant to s. 337.401.

7.8. Any in-kind requirements, institutional networks, or contributions for, or in support of, the use or construction of public, educational, or governmental access facilities allowed

under federal law and imposed on providers of video service pursuant to any existing ordinance or an existing franchise agreement granted by each municipality or county, under which ordinance or franchise agreement service is provided before July 1, 2007, or as permitted under chapter 610. This subparagraph does not prohibit providers of video service from recovering the expenses as allowed under federal law.

~~8.9.~~ Special assessments and impact fees.

~~9.10.~~ Pole attachment fees that are charged by a local government for attachments to utility poles owned by the local government.

~~10.11.~~ Utility service fees or other similar user fees for utility services.

~~11.12.~~ Any other generally applicable tax, fee, charge, or imposition authorized by general law on July 1, 2000, which is not specifically prohibited by this subsection or included as a replaced revenue source in s. 202.20.

Section 7. Paragraph (a) of subsection (4) of section 213.0535, Florida Statutes, is amended to read:

213.0535 Registration Information Sharing and Exchange Program.—

(4) There are two levels of participation:

(a) Each unit of state or local government responsible for administering one or more of the provisions specified in subparagraphs 1.-7. ~~1.-8.~~ is a level-one participant. Level-one

participants shall exchange, monthly or quarterly, as determined jointly by each participant and the department, the data enumerated in subsection (2) for each new registrant, new filer, or initial reporter, permittee, or licensee, with respect to the following taxes, licenses, or permits:

1. The sales and use tax imposed under chapter 212.

2. The tourist development tax imposed under s. 125.0104.

3. The tourist impact tax imposed under s. 125.0108.

~~4. Local business taxes imposed under chapter 205.~~

4.5. Convention development taxes imposed under s. 212.0305.

5.6. Public lodging and food service establishment licenses issued pursuant to chapter 509.

6.7. Beverage law licenses issued pursuant to chapter 561.

7.8. A municipal resort tax as authorized under chapter 67-930, Laws of Florida.

Section 8. Paragraph (b) of subsection (3) of section 213.055, Florida Statutes, is amended to read:

213.055 Declared emergency; waiver or suspension of specified revenue laws and other requirements.—

(3)

(b)1. Notwithstanding any other law, an out-of-state business that is conducting operations within this state during a disaster-response period solely for purposes of performing emergency-related work or pursuant to a mutual aid agreement is

not considered to have established a level of presence that would require that business to register, file, and remit state or local taxes or fees or require that business to be subject to any registration, licensing, or filing requirements in this state. For purposes of any state or local tax on or measured, in whole or in part, by net or gross income or receipts, the activity of the out-of-state business conducted in this state during the disaster-response period must be disregarded with respect to any filing requirements for such tax, including the filing required for a consolidated group of which the out-of-state business may be a part. This includes the following:

- a. Reemployment assistance taxes.
- b. State or local professional or occupational licensing requirements or related fees.
- ~~c. Local business taxes.~~
- c.d. Taxes on the operation of commercial motor vehicles.
- d.e. Corporate income tax.
- e.f. Tangible personal property tax and use tax on equipment that is brought into the state by the out-of-state business, used by the out-of-state business only to perform emergency-related work during the disaster-response period, and removed from the state by the out-of-state business after the disaster-response period.

2. Notwithstanding any other law, an out-of-state employee whose only employment in this state is for the performance of

emergency-related work or pursuant to a mutual aid agreement during a disaster-response period is not required to comply with state or local occupational licensing requirements or related fees.

Section 9. Paragraph (b) of subsection (2) of section 213.756, Florida Statutes, is amended to read:

213.756 Funds collected are state tax funds.—

(2)

(b) This subsection applies to those taxes enumerated in s. 72.011, excluding chapter 202 and that portion of chapter 203 collected thereunder, ~~and also applies to taxes imposed under chapter 205.~~

Section 10. Paragraph (c) of subsection (3) of section 330.41, Florida Statutes, is amended to read:

330.41 Unmanned Aircraft Systems Act.—

(3) REGULATION.—

(c) Except as otherwise expressly provided, a political subdivision may not withhold issuance of a business tax receipt, development permit, or other use approval to a drone delivery service or enact or enforce an ordinance or resolution that prohibits a drone delivery service's operation based on the location of its drone port, notwithstanding part II of chapter 163 ~~and chapter 205~~. A political subdivision may enforce minimum setback and landscaping regulations that are generally applicable to permitted uses in the drone port site's zoning

district. This paragraph may not be construed to authorize a political subdivision to require additional landscaping as a condition of approval of a drone port.

Section 11. Paragraph (f) of subsection (3) of section 337.401, Florida Statutes, is amended to read:

337.401 Use of right-of-way for utilities subject to regulation; permit; fees.—

(3)

(f) Except as expressly allowed or authorized by general law and except for the rights-of-way permit fees subject to paragraph (c), a municipality or county may not levy on a provider of communications services a tax, fee, or other charge or imposition for operating as a provider of communications services within the jurisdiction of the municipality or county which is in any way related to using its roads or rights-of-way. A municipality or county may not require or solicit in-kind compensation, except as otherwise provided in s. 202.24(2)(c)7. ~~s. 202.24(2)(c)8.~~, provided that the in-kind compensation is not a franchise fee under federal law. Nothing in this paragraph impairs the authority of a municipality or county to request public, educational, or governmental access channels pursuant to s. 610.109. Nothing in this paragraph shall impair any ordinance or agreement in effect on May 22, 1998, or any voluntary agreement entered into subsequent to that date, which provides for or allows in-kind compensation by a telecommunications

company.

Section 12. Paragraphs (e) through (o) of subsection (1) of section 376.84, Florida Statutes, are redesignated as paragraphs (d) through (n), respectively, and present paragraph (d) of that subsection is amended, to read:

376.84 Brownfield redevelopment economic incentives.—It is the intent of the Legislature that brownfield redevelopment activities be viewed as opportunities to significantly improve the utilization, general condition, and appearance of these sites. Different standards than those in place for new development, as allowed under current state and local laws, should be used to the fullest extent to encourage the redevelopment of a brownfield. State and local governments are encouraged to offer redevelopment incentives for this purpose, as an ongoing public investment in infrastructure and services, to help eliminate the public health and environmental hazards, and to promote the creation of jobs in these areas. Such incentives may include financial, regulatory, and technical assistance to persons and businesses involved in the redevelopment of the brownfield pursuant to this act.

(1) Financial incentives and local incentives for redevelopment may include, but not be limited to:

~~(d) Waiver, reduction, or limitation by line of business with respect to business taxes pursuant to chapter 205.~~

Section 13. Subsections (5) and (6) of section 379.3761,

Florida Statutes, are renumbered as subsection (4) and (5), respectively, and present subsection (4) of that section is amended to read:

379.3761 Exhibition or sale of wildlife; fees; classifications.—

~~(4) The provisions of this section relative to licensing for exhibition do not apply to any municipal, county, state, or other publicly owned wildlife exhibit or any traveling zoo, circus, or exhibit licensed under chapter 205.~~

Section 14. Subsection (5) of section 482.071, Florida Statutes, is amended to read:

482.071 Licenses.—

~~(5) A license under this section is a prerequisite for the issuance of a local occupational license to engage in pest control, as provided in s. 205.1967.~~

Section 15. Paragraphs (b) through (g) of subsection (1) of section 482.242, Florida Statutes, are redesignated as paragraphs (a) through (f), respectively, and present paragraph (a) of that subsection is amended, to read:

482.242 Preemption.—

(1) This chapter is intended as comprehensive and exclusive regulation of pest control in this state. The provisions of this chapter preempt to the state all regulation of the activities and operations of pest control services, including the pesticides used pursuant to labeling and

registration approved under part I of chapter 487. No local government or political subdivision of the state may enact or enforce an ordinance that regulates pest control, except that the preemption in this section does not prohibit a local government or political subdivision from enacting an ordinance regarding any of the following:

~~(a) Local business taxes adopted pursuant to chapter 205.~~

Section 16. Subsection (1) of section 489.127, Florida Statutes, is amended to read:

489.127 Prohibitions; penalties.—

(1) No person shall:

(a) Falsely hold himself or herself or a business organization out as a licensee, certificateholder, or registrant;

(b) Falsely impersonate a certificateholder or registrant;

(c) Present as his or her own the certificate or registration of another;

(d) Knowingly give false or forged evidence to the board or a member thereof;

(e) Use or attempt to use a certificate or registration that has been suspended or revoked;

(f) Engage in the business or act in the capacity of a contractor or advertise himself or herself or a business organization as available to engage in the business or act in the capacity of a contractor without being duly registered or

351 certified;

352 (g) Operate a business organization engaged in contracting
353 after 60 days following the termination of its only qualifying
354 agent without designating another primary qualifying agent,
355 except as provided in ss. 489.119 and 489.1195;

356 (h) Commence or perform work for which a building permit
357 is required pursuant to part IV of chapter 553 without such
358 building permit being in effect; or

359 (i) Willfully or deliberately disregard or violate any
360 municipal or county ordinance relating to uncertified or
361 unregistered contractors.

362
363 For purposes of this subsection, a person or business
364 organization operating on an inactive or suspended certificate
365 or registration is not duly certified or registered and is
366 considered unlicensed. ~~A business tax receipt issued under the~~
367 ~~authority of chapter 205 is not a license for purposes of this~~
368 ~~part.~~

369 **Section 17. Paragraph (c) of subsection (1) of section**
370 **489.128, Florida Statutes, is redesignated as paragraph (b), and**
371 **present paragraph (b) of that subsection is amended, to read:**

372 489.128 Contracts entered into by unlicensed contractors
373 unenforceable.—

374 (1) As a matter of public policy, contracts entered into
375 on or after October 1, 1990, by an unlicensed contractor shall

376 be unenforceable in law or in equity by the unlicensed
377 contractor.

378 ~~(b) For purposes of this section, an individual or~~
379 ~~business organization may not be considered unlicensed for~~
380 ~~failing to have a business tax receipt issued under the~~
381 ~~authority of chapter 205.~~

382 **Section 18. Paragraph (c) of subsection (3) of section**
383 **489.131, Florida Statutes, is amended to read:**

384 489.131 Applicability.—

385 (3) Nothing in this part limits the power of a
386 municipality or county:

387 (c) To collect ~~business taxes, subject to s. 205.065, and~~
388 inspection fees for engaging in contracting or examination fees
389 from persons who are registered with the board pursuant to local
390 examination requirements ~~and issue business tax receipts.~~
391 ~~However, nothing in this part shall be construed to require~~
392 ~~general contractors, building contractors, or residential~~
393 ~~contractors to obtain additional business tax receipts for~~
394 ~~specialty work when such specialty work is performed by~~
395 ~~employees of such contractors on projects for which they have~~
396 ~~substantially full responsibility and such contractors do not~~
397 ~~hold themselves out to the public as being specialty~~
398 ~~contractors.~~

399 **Section 19. Paragraph (c) of subsection (1) of section**
400 **489.532, Florida Statutes, is redesignated as paragraph (b), and**

present paragraph (b) of that subsection is amended, to read:

489.532 Contracts entered into by unlicensed contractors unenforceable.—

(1) As a matter of public policy, contracts entered into on or after October 1, 1990, by an unlicensed contractor shall be unenforceable in law or in equity by the unlicensed contractor.

~~(b) For purposes of this section, an individual or business organization shall not be considered unlicensed for failing to have a business tax receipt issued under the authority of chapter 205.~~

Section 20. Subsection (9) of section 489.537, Florida Statutes, is renumbered as subsection (8) and present subsection (8) of that section is amended, to read:

489.537 Application of this part.—

~~(8) Persons licensed under this part are subject to ss. 205.0535(1) and 205.065, as applicable.~~

Section 21. Subsection (8) of section 500.12, Florida Statutes, is amended to read:

500.12 Food permits; building permits.—

~~(8) A person who applies for or renews a local business tax certificate to engage in business as a food establishment must exhibit a current food permit or an active letter of exemption from the department before the local business tax certificate may be issued or renewed.~~

Section 22. Subsection (3) of section 500.511, Florida Statutes, is amended to read:

500.511 Fees; enforcement; preemption.—

(3) PREEMPTION OF AUTHORITY TO REGULATE.—Regulation of bottled water plants, water vending machines, water vending machine operators, and packaged ice plants is preempted by the state. No county or municipality may adopt or enforce any ordinance that regulates the licensure or operation of bottled water plants, water vending machines, or packaged ice plants, unless it is determined that unique conditions exist within the county which require the county to regulate such entities in order to protect the public health. ~~This subsection does not prohibit a county or municipality from requiring a business tax pursuant to chapter 205.~~

Section 23. Subsection (8) of section 501.015, Florida Statutes, is renumbered as subsection (7), and present subsection (7) of that section is amended, to read:

501.015 Health studios; registration requirements and fees.—Each health studio shall:

~~(7) A person applying for or renewing a local business tax receipt to engage in business as a health studio must exhibit an active registration certificate from the Department of Agriculture and Consumer Services before the local business tax receipt may be issued or reissued.~~

Section 24. Subsection (1) of section 501.016, Florida

Statutes, is amended to read:

501.016 Health studios; security requirements.—Each health studio that sells contracts for health studio services shall meet the following requirements:

(1) Each health studio shall maintain for each separate business location a bond issued by a surety company admitted to do business in this state. The principal sum of the bond must be \$25,000, ~~and the bond, when required, must be obtained before a business tax receipt may be issued under chapter 205. Upon issuance of a business tax receipt, the licensing authority shall immediately notify the department of such issuance in a manner established by the department by rule.~~ The bond must be in favor of the department for the benefit of a person injured as a result of a violation of ss. 501.012-501.019. Liability for injuries as a result of a violation of ss. 501.012-501.019 may be determined in an administrative proceeding of the department or through a civil action. However, claims against the bond or certificate of deposit may only be paid by order of the department in an administrative proceeding in amounts up to the determined liability for the injuries. The aggregate liability of the surety to all persons for all breaches of the conditions of the bonds provided by this section may not exceed the amount of the bond. The original surety bond required by this section shall be filed with the department on a form adopted by department rule.

Section 25. Subsection (8) of section 501.160, Florida Statutes, is amended to read:

501.160 Rental or sale of essential commodities during a declared state of emergency; prohibition against unconscionable prices.—

~~(8) Upon a declaration of a state of emergency by the Governor, in order to protect the health, safety, and welfare of residents, any person who offers goods and services for sale to the public during the duration of the emergency and who does not possess a business tax receipt under s. 205.032 or s. 205.042 commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. During a declared emergency, this subsection does not apply to religious, charitable, fraternal, civic, educational, or social organizations. During a declared emergency and when there is an allegation of price gouging against the person, failure to possess a license constitutes reasonable cause to detain the person, provided that the detention shall only be made in a reasonable manner and only for a reasonable period of time sufficient for an inquiry into the circumstances surrounding the failure to possess a license.~~

Section 26. Paragraph (c) of subsection (1) of section 507.13, Florida Statutes, is amended to read:

507.13 Local regulation.—

(1)

~~(c) This section does not preempt a local government's authority to levy a local business tax pursuant to chapter 205.~~

Section 27. Paragraph (g) of subsection (3) of section 539.001, Florida Statutes, is redesignated as paragraph (f) and present paragraph (f) of that subsection is amended to read:

539.001 The Florida Pawnbroking Act.—

(3) LICENSE REQUIRED.—

~~(f) Any person applying for or renewing a local occupational license to engage in business as a pawnbroker must exhibit a current license from the agency before the local business tax receipt may be issued or reissued.~~

Section 28. Subsections (8) through (11) of section 559.904, Florida Statutes, are renumbered as subsections (7) through (10), respectively, and present subsection (7) of that section is amended, to read:

559.904 Motor vehicle repair shop registration; application; exemption.—

~~(7) Any person applying for or renewing a local business tax receipt to engage in business as a motor vehicle repair shop must exhibit an active registration certificate from the department before the local business tax receipt may be issued or renewed.~~

Section 29. Subsections (5) through (9) of section 559.928, Florida Statutes, are renumbered as subsections (4) through (8), respectively, and present subsection (4) of that

section is amended, to read:

559.928 Registration.—

~~(4) A person applying for or renewing a local business tax receipt to engage in business as a seller of travel must exhibit a current registration certificate from the department before the local business tax receipt may be issued or reissued.~~

Section 30. Subsection (2) of section 559.9281, Florida Statutes, is amended to read:

559.9281 Student tour operators.—

(2) The department shall adopt rules to implement this section, including the establishment of the application procedures and minimum standards for those persons wishing to be approved as student tour operators under this section. At a minimum, a student tour operator must be registered and approved by the department as a seller of travel under s. 559.928, maintain security requirements provided under s. 559.929, and be current on all state ~~and local business~~ taxes.

Section 31. Subsection (6) of section 559.935, Florida Statutes, is amended to read:

559.935 Exemptions.—

(6) The department shall request from the Airlines Reporting Corporation any information necessary to implement the provisions of subsection (2). ~~Persons claiming an exemption under subsection (2) or subsection (3) must show a letter of exemption from the department before a local business tax~~

~~receipt to engage in business as a seller of travel may be issued or reissued.~~ If the department fails to issue a letter of exemption on a timely basis, the seller of travel shall submit to the department, through certified mail, an affidavit containing her or his name and address and an explanation of the exemption sought. ~~Such affidavit may be used in lieu of a letter of exemption for the purpose of obtaining a business tax receipt.~~ In any civil or criminal proceeding, the burden of proving an exemption under this section is on the person claiming such exemption. A letter of exemption issued by the department may not be used in, and has no bearing on, such proceedings.

Section 32. Section 559.939, Florida Statutes, is amended to read:

559.939 State preemption.—No municipality or county or other political subdivision of this state shall have authority to levy or collect any registration fee or tax, as a regulatory measure, or to require the registration or bonding in any manner of any seller of travel who is registered or complies with all applicable provisions of this part, unless that authority is provided for by special or general act of the Legislature. Any ordinance, resolution, or regulation of any municipality or county or other political subdivision of this state which is in conflict with any provision of this part is preempted by this part. ~~The provisions of this section do not apply to any local~~

~~business tax levied pursuant to chapter 205.~~

Section 33. Paragraph (c) of subsection (2) of section 559.955, Florida Statutes, is amended to read:

559.955 Home-based businesses; local government restrictions.—

(2) A home-based business that operates from a residential property as provided in subsection (3):

~~(c) Is only subject to applicable business taxes under chapter 205 in the county and municipality in which the home-based business is located.~~

Section 34. Section 616.12, Florida Statutes, is amended to read:

616.12 Licenses upon certain shows; distribution of fees; exemptions.—

(1) Each person who operates any traveling show, exhibition, amusement enterprise, carnival, vaudeville, exhibit, rodeo, theatrical, game or test of skill, riding device, dramatic repertoire, other show or amusement, or concession, including a concession operating in a tent, enclosure, or other temporary structure, within the grounds of, and in connection with, any annual public fair held by a fair association shall pay the license taxes provided by law. However, if the association satisfies the requirements of this chapter, including securing the required fair permit from the department, the license taxes and local business tax authorized in chapter

205 are waived and the department shall issue a tax exemption certificate. The department shall adopt the proper forms and rules to administer this section, including the necessary tax exemption certificate, showing that the fair association has met all requirements and that the traveling show, exhibition, amusement enterprise, carnival, vaudeville, exhibit, rodeo, theatrical, game or test of skill, riding device, dramatic repertoire, other show or amusement, or concession is exempt.

(2) Any fair association securing the required annual fair permit from the department is exempt from ~~local business tax as defined by chapter 205,~~ occupational permit fees, or any occupational taxes assessed by any county, municipality, political subdivision, agency, or instrumentality thereof.

Section 35. This act shall take effect July 1, 2026.

FLORIDA HOUSE OF REPRESENTATIVES

BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [CS/HB 103](#)

TITLE: Local Business Taxes

SPONSOR(S): Botana

COMPANION BILL: [SB 122](#) (Truenow)

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Ways & Means](#)

11 Y, 6 N



[Intergovernmental Affairs](#)

10 Y, 6 N



[State Affairs](#)

18 Y, 5 N, As CS

SUMMARY

Effect of the Bill:

The bill repeals Chapter 205, F.S., removing the authority for local governments to levy a local business tax and makes conforming changes. The bill allows municipalities that impose a business tax on merchants measured by gross receipts to continue to impose the tax and counties that levy an additional county business tax under current law to continue to levy such tax.

Fiscal or Economic Impact:

The Revenue Estimating Conference has not estimated the fiscal impacts of this bill; however, staff estimates that it will have a recurring negative impact of \$184.2 million on local government revenues beginning in Fiscal Year 2026-27 (-\$28.3 million counties; -\$155.9 million municipalities).

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ANALYSIS

EFFECT OF THE BILL:

The bill repeals Chapter 205, F.S., removing the authority for local governments to levy a [local business tax](#); however, certain local business taxes may continue to be levied notwithstanding the repeal of Chapter 205, F.S. (Sections [1](#) and [2](#))

The bill allows for the continued levy of a tax on merchants measured by the gross receipts from the sale of merchandise, services, or both that is collected by certain municipalities pursuant to [the current s. 205.044, F.S.](#) (Section [2](#))

The bill also allows for the continued levy of an additional business tax up to 50 percent of the county business tax rate collected pursuant to [the current s. 205.033\(6\), F.S.](#) The bill provides that a county may continue to levy the additional business tax only if it levied the tax under current law on January 1, 2026. Proceeds from the additional business tax must continue to be placed in a separate account and distributed to the entity designated by the governing body of the county, as of January 1, 2026, to oversee and implement a comprehensive economic development strategy. A county authorized to levy this additional business tax may choose to repeal the tax by ordinance at any time; however, the authority to levy the additional business tax expires once the tax is repealed. (Section [2](#))

The bill makes conforming changes to Florida Statutes to eliminate existing references to Chapter 205. (Sections [4-34](#))

The bill provides an effective date of July 1, 2026. (Section [35](#))

FISCAL OR ECONOMIC IMPACT:

STORAGE NAME: h0103e.SAC

DATE: 2/3/2026

LOCAL GOVERNMENT:

The Revenue Estimating Conference has not estimated the fiscal impacts of this bill; however, staff estimates that it will have a recurring negative impact of \$184.2 million on local government revenues beginning in Fiscal Year 2026-27 (-\$28.3 million counties; -\$155.9 million municipalities).

PRIVATE SECTOR:

The bill eliminates local business taxes, reducing the amount of taxes paid by businesses.

RELEVANT INFORMATION**SUBJECT OVERVIEW:**Local Business Tax

The local business tax authorized in Chapter 205, F.S., represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹ Counties and municipalities may levy a business tax, and the tax proceeds are treated as general revenue for the local government.² This tax does not refer to any regulatory fee or license paid to any board, commission, or officer for permits, registration, examination, or inspection.³

Local business taxes are sometimes colloquially referred to as “business tax receipts.”⁴ The term “receipt” refers to the document issued by the local governing authority that bears the words “Local Business Tax Receipt” and evidences that the person in whose name the document is issued has complied with the provisions of Chapter 205, F.S., relating to the business tax.⁵ The taxes are due and payable on or before September 30 of each year, and the receipts expire on September 30 of the succeeding year.⁶

A business may owe local business taxes at both the county and municipal level. [Section 205.065, F.S.](#) limits other local governments from levying a business tax when a business regulated by the Department of Business and Professional Regulation is performing a temporary or transitory work of service and that business has paid business tax in the county or municipality in which it has a permanent location.

History of Local Business Taxes

Prior to 1972, the state imposed an occupational license tax and shared the revenues with the counties.⁷ Municipalities levied their own occupational license taxes pursuant to local ordinances or resolutions. Counties had no authority to levy an occupational license tax until October 1, 1972, when Chapter 72-306, L.O.F., repealed the state tax and authorized both counties and cities to impose an occupational tax at the state or city rate then in effect. This system was codified under what was then known as the Local Occupational License Act. [Chapter 2006-152, L.O.F.](#), renamed the “Local Occupational License Tax Act” to the “Local Business Tax Act,” to clarify that the tax is purely a revenue measure and does not certify professional qualifications.

Local Business Tax Revenues

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and any credit given for municipal business taxes, are apportioned between the county’s unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing each jurisdiction’s

¹ Section [205.022\(5\), F.S.](#)

² Sections [205.033](#) and [205.042, F.S.](#) See also Office of Economic and Demographic Research, [2024 Local Government Financial Information Handbook](#), p. 140 (last visited Feb. 3, 2026).

³ Section [205.022\(5\), F.S.](#)

⁴ See, e.g., Village of Palmetto Bay, [FAQs](#) (last visited Feb. 3, 2026).

⁵ Section [205.022\(8\), F.S.](#)

⁶ Section [205.053\(1\), F.S.](#)

⁷ See ch. 205, F.S. (1971).

population by the county's total population.⁸ Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that have established a new rate structure pursuant to [s. 205.0535, F.S.](#)⁹

The tax proceeds are considered general revenue for the county or municipality. Additionally, county business tax proceeds may be used to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁰

In Local Fiscal Year 2023-24, the most recent year for which preliminary data is available, counties collected a total of \$27.5 million of local business tax revenue.¹¹ In that same Local Fiscal Year, municipalities (excluding Panama City and Panama City Beach) collected a total of \$139.0 million of local business tax revenue. In Local Fiscal Year 2023-24, 255 municipalities and 35 counties reported collecting local business tax.¹²

[Panama City and Panama City Beach Local Business Taxes](#)

The cities of Panama City and Panama City Beach levy separate local business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction.¹³ These municipalities are the only local governments in Florida that levy a local business tax on the gross receipts of retail and wholesale merchants.

For retail merchants, the City of Panama City imposes a tax of \$10 for each \$1,000 (i.e. 1 percent) of gross sales with a minimum tax of \$1.50 per month. The tax imposed on wholesale merchants is \$0.50 for each \$1,000 of gross sales, or major fraction thereof (i.e. 0.05 percent) with a minimum tax of \$1.50 per month. The tax only applies to the first \$5,000 collected by a merchant for any single item of merchandise. Panama City reported collecting \$13.1 million in revenue Local Fiscal Year 2023-24.¹⁴

The City of Panama City Beach imposes a tax of \$10 for each \$1,000 (i.e. 1 percent) of gross sales with a minimum tax of \$50 per year for retail merchants. The tax imposed on wholesale merchants is \$1.50 for each \$1,000 of gross sales, or major fraction thereof (i.e. 0.15 percent) with a minimum tax of \$50 per year.¹⁵ Panama City Beach reported collecting \$20.5 million in revenue Local Fiscal Year 2023-24.¹⁶

[Additional County Business Tax](#)

Current law authorizes certain counties to levy an additional county business tax of up to 50 percent of the county's business tax rate.¹⁷ The proceeds of such tax must be placed in a separate account and all funds, including any accrued interest, must be distributed by the county to an organization or an agency designated by the governing body of the county to oversee and implement its comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁸

⁸ Section [205.033\(4\), F.S.](#)

⁹ Section [205.033\(5\), F.S.](#)

¹⁰ Section [205.033\(7\), F.S.](#)

¹¹ Revenue Estimating Conference, [Local Business Tax Repeal](#) (last visited Feb. 3, 2026).

¹² *Id.*

¹³ Office of Economic and Demographic Research, [2024 Local Government Financial Information Handbook](#), p. 142 (last visited Feb. 3, 2026).

¹⁴ Florida Department of Financial Services, Local Government Financial Data filed through the Florida Open Financial Statement System, 2024 Annual Financial Report for Panama City.

¹⁵ Office of Economic and Demographic Research, [2024 Local Government Financial Information Handbook](#), p. 142 (last visited Feb. 3, 2026).

¹⁶ Florida Department of Financial Services, Local Government Financial Data filed through the Florida Open Financial Statement System, 2024 Annual Financial Report for Panama City Beach.

¹⁷ [S. 205.033\(6\)\(a\), F.S.](#) This tax may be levied by each county as defined in [s. 125.011\(1\), F.S.](#), or any county adjacent to such a county.

¹⁸ [S. 205.033\(6\)\(b\), F.S.](#)

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Ways & Means Committee	11 Y, 6 N	12/10/2025	Aldridge	Hallaian
Intergovernmental Affairs Subcommittee	10 Y, 6 N	1/20/2026	Darden	Hilliard
State Affairs Committee	18 Y, 5 N, As CS	2/3/2026	Williamson	Hilliard
THE CHANGES ADOPTED BY THE COMMITTEE:	Allowed for the continued levy of an additional business tax up to 50 percent of the county business tax rate collected pursuant to the current s. 205.033(6), F.S., provided that the county levied the tax under current law on January 1, 2026.			

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.



Communications Services Tax Reform

Communications Services Tax: Background Brief

Florida's Communications Services Tax (CST), codified in chapter 202, Florida Statutes, is a combined state and local tax on telecommunications, cable, satellite, and related services, and it is one of the higher combined communications tax burdens in the country. It replaced a patchwork of franchise fees, utility taxes, and other local charges when it was created in 2001, and it functions today as a significant, but rate-sensitive, revenue source for both the state general revenue fund and local governments through the Local Government Half-Cent Sales Tax Clearing Trust Fund distribution. Because local CST rates are set by individual counties and municipalities within statutory caps, the Legislature has periodically stepped in over the past several years to limit how far those local rates can rise, while separately adjusting the state-level rate downward.

In the 2023 session, the Legislature passed SB 1432, which reduced the state CST tax rate and, by amending s. 202.19, F.S., prohibited local governments from increasing any local CST rate in effect as of January 1, 2023, before January 1, 2026 — extending a freeze that had originally been set to lapse in 2025. The bill also renamed the discretionary local CST and clarified which fees and charges the tax was intended to replace, reinforcing the Legislature's ongoing effort to hold the line on the combined local-and-state tax burden on communications services even as underlying local option surtaxes continued to shift rates modestly from year to year.

The 2025 session produced two further, related actions. First, the House tax package (HB 7031, with a Senate companion effort under SB 7031/SB 1352) extended the existing local rate freeze a second time, again amending s. 202.19, F.S. Under HB 7031, any local CST rate in effect as of January 1, 2023, is now frozen and may not be increased until January 1, 2031 — pushing the prior freeze deadline of January 1, 2026 out by an additional five years and locking current local rates in place through the end of the decade. Second, and separately, the Legislature enacted CS/CS/CS/SB 818 (companion HB 703), which created the Utility Relocation Reimbursement Grant Program within the Department of Commerce. That measure amended s. 212.20, F.S., to redirect a specified amount of CST remittances — up to \$50 million in nonrecurring funds in the first year — away from the standard Local Government Half-Cent Sales Tax Clearing Trust Fund distribution and into a dedicated Grants and Donations Trust Fund, from which communications services providers may seek reimbursement for the cost of relocating facilities when a county, municipality, or FDOT project requires it.

Taken together, these actions reflect two distinct but related legislative priorities on CST: holding local rates flat for an extended period to limit the growth of the combined tax burden, and, more recently, carving out a defined portion of existing CST proceeds for a new, dedicated purpose — utility relocation reimbursement — rather than allowing the full amount to flow through to local governments under the existing half-cent distribution formula. For committee purposes, the practical effect is that local governments will see a reduced share of CST-linked revenue going forward as the relocation grant program draws down its dedicated funding stream, while communications providers gain a new, state-administered avenue for recovering relocation costs previously borne without reimbursement. Given the pattern of near-annual legislative attention to this tax over the past three sessions, further adjustments to either the rate freeze or the grant program's funding mechanism in the 2027 session would not be unexpected.

COMMUNICATIONS SERVICES TAX

FLORIDA STATUTES: Chapter 202

ADMINISTERED BY: Department of Revenue

SUMMARY:

The communications services tax is imposed on retail sales of communications services which originate and terminate in Florida or originate or terminate in Florida and are billed to a Florida address. Communications services include all forms of telecommunications previously taxed by the gross receipts tax plus cable television and direct-to-home satellite service. The law specifically states that the tax also applies to communications services provided through any “other medium or method now in existence or hereafter devised.” The tax imposed by Chapter 203, F.S., on communications services is also administered under Chapter 202, F.S.

REVENUE (in millions):

Fiscal Year	Total Collections	Annual Change %	Distributed by Sales Tax Distribution Formula	Tax on Direct-to-Home Satellite Services **	Gross Receipts Tax
2026-27*	1121.1	2.16%	714.8	29.8	376.5
2025-26*	1097.4	2.27%	698.3	29.9	369.2
2024-25	1073.0	5.59%	680.4	31.7	360.9
2023-24	1016.2	1.19%	627.5	37.4	351.3
2022-23	1004.2	4.09%	614.7	42.6	346.9
2021-22	964.8	1.32%	583.6	47.1	334.0
2020-21	952.2	-3.20%	571.6	50.8	329.7

* Estimate

** Distributed to local governments through the Local Government Half-Cent Clearing Trust Fund.

Source: CST-GRUT Estimating Conference, July 2025

2025
**Local Government Financial
Information Handbook**

February 2026

**The Florida Legislature's
Office of Economic and Demographic Research**



Communications Services Tax

Chapter 202 and Section 337.401, Florida Statutes

Summary:

The Communications Services Tax (CST) applies to telecommunications, video, direct-to-home satellite, and related services. The definition of *communications services* encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made at a hotel or motel; facsimiles; and telex, telegram, and teletype. The tax is imposed on retail sales of communications services which originate and terminate in the state or originate or terminate in the state and are billed to an address within the state. The tax is comprised of two parts: the Florida CST and the local CST. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

Florida Communications Services Tax:

The Florida CST includes both a state tax and a gross receipts tax. Although the gross receipts tax on communications services is imposed under Chapter 203, F.S., it is administered under Chapter 202, F.S. Communications services, except direct-to-home satellite service, are subject to the state tax of 4.92 percent and the gross receipts tax of 2.52 percent for a combined rate of 7.44 percent.¹ Direct-to-home satellite service is subject to the state tax of 9.07 percent and the gross receipts tax of 2.37 percent for a combined rate of 11.44 percent.²

Local Communications Services Tax:

A county or municipality may authorize by ordinance the levy of a local CST.³ The local tax rates vary depending on the type of local government entity. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate of up to 5.1 percent. For municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate of up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include additions of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.⁴ In addition to the local CST, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local CST, and the rate is determined in accordance with s. 202.20(3), F.S.⁵

General Law Amendments:

Chapter 2025-155, L.O.F., (CS/CS/CS/SB 1662) amends s. 337.401(2), F.S., to prohibit a municipality from prohibiting or requiring a permit for the installation of certain public sewer transmission lines. This

1. Sections 202.12(1)(a), 203.01(1)(b), F.S.

2. Sections 202.12(1)(b), 203.01(1)(b), F.S.

3. Section 202.19(1), F.S.

4. Section 202.19(2), F.S. See also the Florida Department of Revenue's discussion of Florida Communications Services Tax rates at <https://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>.

5. Section 202.19(5), F.S.

change was effective July 1, 2025. On July 10, 2025, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.⁶

Chapter 2025-208, L.O.F., (HB 7031) amends s. 202.19, F.S., to extend the current freeze on rate increases for local CST from January 1, 2026 to January 1, 2031. Additionally, the legislation amends s. 202.34, F.S., to require local governments to prioritize the use of local CST revenue for the timely review, processing, and approval of permit applications for the use of rights of way by providers. These changes were effective July 1, 2025. On July 15, 2025, the Revenue Estimating Conference adopted a (\$0.3) million cash and (\$1.0) million recurring fiscal impact in FY 2025-26.⁷

Eligibility Requirements:

County and municipal governments receive proceeds of the Florida CST. Counties, municipalities, and school boards may be eligible to receive proceeds of the local CST.

Administrative Procedures:

The CST, as imposed pursuant to Chapters 202 and 203, F.S., (i.e., the gross receipts tax on communications services) is paid by the purchaser and collected from the purchaser by the dealer of such services. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold and states the taxes separately from the price of services on all invoices.⁸ The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local CST notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.⁹

The amount of collected revenue is dependent on the jurisdiction's local CST rate. A county government's local CST is charged to those billable customers residing within the unincorporated area. A municipal government's local CST is charged to those billable customers residing within the incorporated area. The proceeds of each local CST levied by a county or municipality, less the DOR's costs of administration, is transferred to the Local Communications Services Tax Clearing Trust Fund for distribution to counties and municipalities. The amount deducted for administrative costs may not exceed 1 percent of the total revenue generated for all taxing jurisdictions, and the total administrative costs are prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.¹⁰

Any adoption, repeal, or change in the rate of a local CST imposed under s. 202.19, F.S., is effective with respect to taxable services included on bills that are dated on or after the January 1st subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by the September 1st that immediately precedes the January 1st effective date.¹¹

6. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page545-547.pdf

7. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page601-602.pdf

8. Section 202.16, F.S.

9. Section 202.22, F.S.

10. Section 202.18(3), F.S.

11. Section 202.21, F.S.

Use of Public Rights-of-Way by Communications Services Providers:

Section 337.401(3)-(9), F.S., governs the use of public rights-of-way by providers of communications services. It is the Legislature's intent that county and municipal governments treat providers of communications services in a nondiscriminatory and competitively neutral manner when imposing rules or regulations governing the placement or maintenance of communications facilities in the public roads or rights-of-way and take into account the distinct engineering, construction, operation, maintenance, public works and safety requirements of the provider's facilities when imposing such rules or regulations.

As of January 1, 2019, any county or municipality that elected to require permit fees from any provider of communications services that uses or occupies county or municipal roads or rights-of-way pursuant to former s. 337.401(3)(c) or (j), F.S. (2018), may continue to require and collect such fees. According to the DOR, only three local governments: the City of Bowling Green in Hardee County, Collier County, and Orange County, impose permit fees.¹² However, a county or municipality that had not elected, as of January 1, 2019, to require such permit fees may not elect to impose them in the future.

Distribution of Proceeds:

Florida Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for capital construction of educational facilities.¹³ The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S.¹⁴

The proceeds derived from the 9.07 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹⁵ This provision specifies that 55.9 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 44.1 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction not to exceed 1 percent of total revenues, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.¹⁶

Authorized Uses:

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded

12. http://floridarevenue.com/taxes/Documents/cst_rate_table.xlsx

13. Sections 202.18(1)(a), 202.18(2)(a), F.S.

14. Section 202.18(1)(b), F.S.

15. Section 202.12(1)(b), F.S.

16. Section 202.18(3), F.S.

indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) is used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.¹⁷

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2008-14	Records, lease payments as proprietary information

The full text of this opinion is available via a searchable on-line database.¹⁸ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Local Tax Rates and Current Year's Revenues:

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁹ The table included in this section lists the estimated local CST distributions for local fiscal year ending 2026 as calculated by the DOR.

Additional Detail:

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local CST distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR's website.²⁰

17. Section 202.19(8), F.S.

18. <https://www.myfloridalegal.com/ag-opinions>

19. <http://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>

20. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ALACHUA BOCC	\$ 67,796,686	6.90%	\$ 4,677,971	113,953	\$ 595
Alachua	\$ 6,683,030	5.22%	\$ 348,854	11,296	\$ 592
Archer	\$ 1,062,331	5.22%	\$ 55,454	1,165	\$ 912
Gainesville	\$ 67,337,158	5.57%	\$ 3,750,680	149,456	\$ 451
Hawthorne	\$ 1,438,515	5.22%	\$ 75,090	1,485	\$ 969
High Springs	\$ 4,644,464	5.22%	\$ 242,441	7,118	\$ 652
La Crosse	\$ 171,653	3.42%	\$ 5,871	304	\$ 565
Micanopy	\$ 682,805	5.10%	\$ 34,823	653	\$ 1,046
Newberry	\$ 5,885,136	5.22%	\$ 307,204	9,104	\$ 646
Waldo	\$ 562,649	5.22%	\$ 29,370	869	\$ 647
BAKER BOCC	\$ 7,424,672	1.84%	\$ 136,614	19,064	\$ 389
Glen St. Mary	\$ 1,718,733	5.30%	\$ 91,093	491	\$ 3,500
Macclenny	\$ 5,840,622	6.02%	\$ 351,605	8,113	\$ 720
BAY BOCC	\$ 46,804,909	1.84%	\$ 861,210	87,527	\$ 535
Callaway	\$ 7,239,385	5.22%	\$ 377,896	14,835	\$ 488
Lynn Haven	\$ 13,444,932	5.22%	\$ 701,825	20,464	\$ 657
Mexico Beach	\$ 1,230,617	2.88%	\$ 35,442	1,416	\$ 869
Panama City	\$ 33,200,193	5.22%	\$ 1,733,050	37,769	\$ 879
Panama City Beach	\$ 22,703,640	5.22%	\$ 1,185,130	19,549	\$ 1,161
Parker	\$ 2,240,185	5.22%	\$ 116,938	4,427	\$ 506
Springfield	\$ 2,915,187	5.22%	\$ 152,173	9,010	\$ 324
BRADFORD BOCC	\$ 4,791,130	0.64%	\$ 30,663	17,911	\$ 267
Brooker	\$ 243,940	3.00%	\$ 7,318	313	\$ 779
Hampton	\$ 269,108	2.20%	\$ 5,920	483	\$ 557
Lawtey	\$ 424,360	1.10%	\$ 4,668	658	\$ 645
Starke	\$ 4,626,308	5.22%	\$ 241,493	5,883	\$ 786
BREVARD BOCC	\$ 152,019,750	5.22%	\$ 7,935,431	235,786	\$ 645
Cape Canaveral	\$ 7,648,208	5.22%	\$ 399,236	10,002	\$ 765
Cocoa	\$ 13,488,117	5.22%	\$ 704,080	21,123	\$ 639
Cocoa Beach	\$ 9,759,001	5.22%	\$ 509,420	11,349	\$ 860
Grant-Valkaria	\$ 2,805,231	5.22%	\$ 146,433	5,441	\$ 516
Indialantic	\$ 4,069,547	5.80%	\$ 236,034	3,009	\$ 1,352
Indian Harbour Beach	\$ 4,345,813	5.22%	\$ 226,851	8,984	\$ 484
Malabar	\$ 2,465,400	5.22%	\$ 128,694	3,118	\$ 791
Melbourne	\$ 85,594,481	5.93%	\$ 5,075,753	87,858	\$ 974
Melbourne Beach	\$ 3,341,644	5.22%	\$ 174,434	3,306	\$ 1,011
Melbourne Village	\$ 274,951	5.22%	\$ 14,352	684	\$ 402
Palm Bay	\$ 63,175,939	5.22%	\$ 3,297,784	140,199	\$ 451
Palm Shores	\$ 737,630	5.22%	\$ 38,504	1,197	\$ 616
Rockledge	\$ 21,887,215	5.22%	\$ 1,142,513	29,134	\$ 751
Satellite Beach	\$ 9,891,741	5.22%	\$ 516,349	11,453	\$ 864
Titusville	\$ 29,465,750	5.22%	\$ 1,538,112	50,462	\$ 584
West Melbourne	\$ 13,680,003	5.52%	\$ 755,136	30,443	\$ 449
BROWARD BOCC	\$ 31,815,870	5.22%	\$ 1,660,788	17,233	\$ 1,846
Coconut Creek	\$ 29,458,876	5.22%	\$ 1,537,753	57,702	\$ 511
Cooper City	\$ 16,187,747	5.22%	\$ 845,000	35,019	\$ 462
Coral Springs	\$ 67,895,096	5.22%	\$ 3,544,124	135,191	\$ 502
Dania Beach	\$ 23,859,251	5.32%	\$ 1,269,312	33,746	\$ 707
Davie	\$ 58,729,114	5.20%	\$ 3,053,914	107,368	\$ 547
Deerfield Beach	\$ 54,246,897	5.22%	\$ 2,831,688	87,402	\$ 621
Fort Lauderdale	\$ 219,470,180	5.22%	\$ 11,456,343	189,491	\$ 1,158
Hallandale Beach	\$ 24,061,515	5.22%	\$ 1,256,011	41,771	\$ 576
Hillsboro Beach	\$ 2,372,141	1.20%	\$ 28,466	1,971	\$ 1,204

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Hollywood	\$ 108,071,134	5.22%	\$ 5,641,313	155,038	\$ 697
Lauderdale-By-The-Sea	\$ 5,522,720	5.22%	\$ 288,286	6,181	\$ 893
Lauderdale Lakes	\$ 15,688,456	5.32%	\$ 834,626	36,659	\$ 428
Lauderhill	\$ 24,272,580	5.22%	\$ 1,267,029	74,751	\$ 325
Lazy Lake	\$ 69,970	0.60%	\$ 420	33	\$ 2,120
Lighthouse Point	\$ 9,846,811	6.22%	\$ 612,472	10,462	\$ 941
Margate	\$ 32,314,779	5.32%	\$ 1,719,146	58,544	\$ 552
Miramar	\$ 75,629,957	5.22%	\$ 3,947,884	139,500	\$ 542
North Lauderdale	\$ 13,811,888	5.22%	\$ 720,981	44,853	\$ 308
Oakland Park	\$ 26,163,041	5.42%	\$ 1,418,037	46,039	\$ 568
Parkland	\$ 29,431,109	5.22%	\$ 1,536,304	38,342	\$ 768
Pembroke Park	\$ 2,324,159	5.22%	\$ 121,321	6,105	\$ 381
Pembroke Pines	\$ 87,745,162	5.42%	\$ 4,755,788	170,299	\$ 515
Plantation	\$ 65,304,718	5.22%	\$ 3,408,906	98,431	\$ 663
Pompano Beach	\$ 85,573,436	5.22%	\$ 4,466,933	114,587	\$ 747
Sea Ranch Lakes	\$ 521,171	5.22%	\$ 27,205	535	\$ 974
Southwest Ranches	\$ 8,035,376	5.22%	\$ 419,447	7,796	\$ 1,031
Sunrise	\$ 57,234,483	5.22%	\$ 2,987,640	97,899	\$ 585
Tamarac	\$ 37,869,866	5.22%	\$ 1,976,807	73,130	\$ 518
West Park	\$ 4,133,934	5.22%	\$ 215,791	15,218	\$ 272
Weston	\$ 45,374,444	5.22%	\$ 2,368,546	68,249	\$ 665
Wilton Manors	\$ 10,750,080	5.62%	\$ 604,154	11,495	\$ 935
CALHOUN BOCC	\$ 3,616,105	1.84%	\$ 66,536	9,818	\$ 368
Altha	\$ 552,470	5.22%	\$ 28,839	487	\$ 1,134
Blountstown	\$ 1,857,307	5.22%	\$ 96,951	2,262	\$ 821
CHARLOTTE BOCC	\$ 106,338,647	5.22%	\$ 5,550,877	188,891	\$ 563
Punta Gorda	\$ 19,365,545	5.22%	\$ 1,010,881	20,443	\$ 947
CITRUS BOCC	\$ 80,488,197	2.24%	\$ 1,802,936	154,598	\$ 521
Crystal River	\$ 5,133,013	5.22%	\$ 267,943	3,516	\$ 1,460
Inverness	\$ 7,548,512	5.32%	\$ 401,581	7,922	\$ 953
CLAY BOCC	\$ 106,787,313	5.92%	\$ 6,321,809	214,616	\$ 498
Green Cove Springs	\$ 12,600,510	5.22%	\$ 657,747	10,270	\$ 1,227
Keystone Heights	\$ 2,604,246	5.22%	\$ 135,942	1,473	\$ 1,768
Orange Park	\$ 13,260,256	5.22%	\$ 692,185	9,171	\$ 1,446
Penney Farms	\$ 252,855	5.22%	\$ 13,199	835	\$ 303
COLLIER BOCC	\$ 202,431,856	2.10%	\$ 4,251,069	372,304	\$ 544
Everglades	\$ 449,535	3.90%	\$ 17,532	381	\$ 1,180
Marco Island	\$ 16,997,552	2.10%	\$ 356,949	16,288	\$ 1,044
Naples	\$ 79,090,169	5.22%	\$ 4,128,507	19,390	\$ 4,079
COLUMBIA BOCC	\$ 25,039,114	5.22%	\$ 1,307,042	55,843	\$ 448
Fort White	\$ 1,004,015	0.60%	\$ 6,024	667	\$ 1,505
Lake City	\$ 11,930,895	5.22%	\$ 622,793	12,173	\$ 980
DESOTO BOCC	\$ 7,506,204	2.34%	\$ 175,645	25,364	\$ 296
Arcadia	\$ 4,919,658	5.22%	\$ 256,806	7,702	\$ 639
DIXIE BOCC	\$ 3,620,300	1.84%	\$ 66,614	14,076	\$ 257
Cross City	\$ 1,017,257	2.50%	\$ 25,431	1,698	\$ 599
Horseshoe Beach	\$ 103,695	6.20%	\$ 6,429	153	\$ 678
DUVAL - Jacksonville	\$ 634,406,916	5.22%	\$ 33,116,041	1,015,655	\$ 625
Atlantic Beach	\$ 11,626,596	5.22%	\$ 606,908	13,517	\$ 860
Baldwin	\$ 987,583	6.22%	\$ 61,428	1,426	\$ 693
Jacksonville Beach	\$ 28,055,910	5.22%	\$ 1,464,519	24,309	\$ 1,154
Neptune Beach	\$ 5,696,316	5.22%	\$ 297,348	7,238	\$ 787

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ESCAMBIA BOCC	\$ 122,589,177	1.84%	\$ 2,255,641	277,375	\$ 442
Century	\$ 1,103,001	2.10%	\$ 23,163	1,638	\$ 673
Pensacola	\$ 66,076,371	5.22%	\$ 3,449,187	55,106	\$ 1,199
FLAGLER BOCC	\$ 12,372,896	1.84%	\$ 227,661	19,901	\$ 622
Beverly Beach	\$ 379,154	5.10%	\$ 19,337	503	\$ 754
Bunnell	\$ 4,263,818	5.75%	\$ 245,170	4,151	\$ 1,027
Flagler Beach (part)	\$ 4,184,359	5.10%	\$ 213,402	5,550	\$ 754
Marineland (part)	\$ 1,359,083	0.40%	\$ 5,436	12	\$ 113,257
Palm Coast	\$ 59,879,617	5.22%	\$ 3,125,716	106,193	\$ 564
FRANKLIN BOCC	\$ 4,896,286	0.90%	\$ 44,067	7,778	\$ 630
Apalachicola	\$ 2,045,755	3.60%	\$ 73,647	2,470	\$ 828
Carrabelle	\$ 1,134,017	5.82%	\$ 66,000	1,967	\$ 577
GADSDEN BOCC	\$ 8,197,595	1.84%	\$ 150,836	24,796	\$ 331
Chattahoochee	\$ 1,052,048	5.22%	\$ 54,917	1,976	\$ 532
Greensboro	\$ 450,185	5.12%	\$ 23,049	444	\$ 1,014
Gretna	\$ 460,810	4.02%	\$ 18,525	1,355	\$ 340
Havana	\$ 1,608,322	5.22%	\$ 83,954	1,797	\$ 895
Midway	\$ 2,082,540	3.70%	\$ 77,054	3,683	\$ 565
Quincy	\$ 5,052,884	5.22%	\$ 263,761	7,711	\$ 655
GILCHRIST BOCC	\$ 4,291,992	1.84%	\$ 78,973	15,384	\$ 279
Bell	\$ 696,139	4.50%	\$ 31,326	521	\$ 1,336
Fanning Springs (part)	\$ 639,245	5.62%	\$ 35,926	613	\$ 1,043
Trenton	\$ 1,340,767	5.22%	\$ 69,988	2,173	\$ 617
GLADES BOCC	\$ 475,067	1.84%	\$ 8,741	10,312	\$ 46
Moore Haven	\$ 1,236,454	1.20%	\$ 14,837	1,533	\$ 807
GULF BOCC	\$ 4,537,049	1.84%	\$ 83,482	8,989	\$ 505
Port St. Joe	\$ 3,572,656	5.22%	\$ 186,493	3,912	\$ 913
Wewahitchka	\$ 1,188,260	5.22%	\$ 62,027	2,292	\$ 518
HAMILTON BOCC	\$ 2,181,225	0.30%	\$ 6,544	8,084	\$ 270
Jasper	\$ 1,635,681	4.80%	\$ 78,513	2,541	\$ 644
Jennings	\$ 615,304	5.10%	\$ 31,380	721	\$ 853
White Springs	\$ 644,670	5.00%	\$ 32,234	731	\$ 882
HARDEE BOCC	\$ 3,323,583	1.34%	\$ 44,536	14,952	\$ 222
Bowling Green	\$ 1,085,090	5.10%	\$ 55,340	2,462	\$ 441
Wauchula	\$ 3,719,465	5.10%	\$ 189,693	4,905	\$ 758
Zolfo Springs	\$ 960,133	2.32%	\$ 22,275	1,836	\$ 523
HENDRY BOCC	\$ 7,493,210	1.84%	\$ 137,875	32,597	\$ 230
Clewiston	\$ 4,962,488	5.22%	\$ 259,042	7,336	\$ 676
LaBelle	\$ 4,761,413	4.22%	\$ 200,932	5,480	\$ 869
HERNANDO BOCC	\$ 91,435,496	1.84%	\$ 1,682,413	200,384	\$ 456
Brooksville	\$ 17,940,061	5.22%	\$ 936,471	9,752	\$ 1,840
HIGHLANDS BOCC	\$ 30,976,040	1.84%	\$ 569,959	82,133	\$ 377
Avon Park	\$ 4,887,998	5.22%	\$ 255,153	9,814	\$ 498
Lake Placid	\$ 3,228,573	5.22%	\$ 168,531	2,453	\$ 1,316
Sebring	\$ 10,685,877	5.22%	\$ 557,803	11,687	\$ 914
HILLSBOROUGH BOCC	\$ 525,049,883	4.00%	\$ 21,001,995	1,081,270	\$ 486
Plant City	\$ 25,849,732	5.72%	\$ 1,478,605	42,141	\$ 613
Tampa	\$ 346,938,308	5.22%	\$ 18,110,180	408,796	\$ 849
Temple Terrace	\$ 20,334,888	5.40%	\$ 1,098,084	27,471	\$ 740
HOLMES BOCC	\$ 3,067,234	1.84%	\$ 56,437	14,446	\$ 212
Bonifay	\$ 2,400,627	5.82%	\$ 139,716	2,838	\$ 846
Esto	\$ 66,225	0.80%	\$ 530	352	\$ 188

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Noma	\$ 46,176	0.10%	\$ 46	216	\$ 214
Ponce de Leon	\$ 449,064	2.70%	\$ 12,125	511	\$ 879
Westville	\$ 179,745	0.90%	\$ 1,618	269	\$ 668
INDIAN RIVER BOCC	\$ 61,310,798	1.84%	\$ 1,128,119	117,226	\$ 523
Fellsmere	\$ 3,647,237	5.22%	\$ 190,386	4,990	\$ 731
Indian River Shores	\$ 6,755,903	5.22%	\$ 352,658	4,553	\$ 1,484
Orchid	\$ 665,556	2.10%	\$ 13,977	548	\$ 1,215
Sebastian	\$ 16,883,444	5.22%	\$ 881,316	26,907	\$ 627
Vero Beach	\$ 30,141,891	5.12%	\$ 1,543,265	16,805	\$ 1,794
JACKSON BOCC	\$ 8,707,011	1.84%	\$ 160,209	29,637	\$ 294
Alford	\$ 306,836	1.50%	\$ 4,603	474	\$ 647
Bascom	\$ 51,487	1.32%	\$ 680	96	\$ 536
Campbellton	\$ 143,539	5.22%	\$ 7,493	197	\$ 729
Cottondale	\$ 853,082	5.22%	\$ 44,531	823	\$ 1,037
Graceville	\$ 1,805,890	5.22%	\$ 94,267	2,045	\$ 883
Grand Ridge	\$ 757,294	5.22%	\$ 39,531	942	\$ 804
Greenwood	\$ 493,485	5.22%	\$ 25,760	527	\$ 936
Jacob City	\$ 67,952	5.22%	\$ 3,547	235	\$ 289
Malone	\$ 378,306	5.22%	\$ 19,748	613	\$ 617
Marianna	\$ 4,833,547	5.22%	\$ 252,311	5,905	\$ 819
Sneads	\$ 1,029,665	5.22%	\$ 53,749	1,678	\$ 614
JEFFERSON BOCC	\$ 3,243,634	1.14%	\$ 36,977	11,600	\$ 280
Monticello	\$ 1,684,525	4.50%	\$ 75,804	2,788	\$ 604
LAFAYETTE BOCC	\$ 1,865,330	1.84%	\$ 34,322	6,130	\$ 304
Mayo	\$ 1,067,694	2.00%	\$ 21,354	1,081	\$ 988
LAKE BOCC	\$ 85,185,894	1.94%	\$ 1,652,606	198,494	\$ 429
Astatula	\$ 1,019,016	5.22%	\$ 53,193	2,205	\$ 462
Clermont	\$ 41,331,239	5.22%	\$ 2,157,491	48,991	\$ 844
Eustis	\$ 12,842,561	5.22%	\$ 670,382	24,180	\$ 531
Fruitland Park	\$ 7,662,900	5.22%	\$ 400,003	8,637	\$ 887
Groveland	\$ 13,676,081	5.22%	\$ 713,891	23,697	\$ 577
Howey-in-the-Hills	\$ 1,644,100	5.22%	\$ 85,822	1,934	\$ 850
Lady Lake	\$ 13,912,930	5.22%	\$ 726,255	16,364	\$ 850
Leesburg	\$ 22,347,502	5.22%	\$ 1,166,540	33,344	\$ 670
Mascotte	\$ 3,214,878	5.22%	\$ 167,817	9,215	\$ 349
Minneola	\$ 8,564,020	5.22%	\$ 447,042	19,899	\$ 430
Montverde	\$ 1,849,644	5.10%	\$ 94,332	2,191	\$ 844
Mount Dora	\$ 12,329,356	5.22%	\$ 643,592	18,227	\$ 676
Tavares	\$ 12,674,992	5.32%	\$ 674,310	21,530	\$ 589
Umatilla	\$ 3,324,999	5.22%	\$ 173,565	3,888	\$ 855
LEE BOCC	\$ 200,097,167	3.61%	\$ 7,223,508	402,233	\$ 497
Bonita Springs	\$ 43,402,701	3.61%	\$ 1,566,837	56,060	\$ 774
Cape Coral	\$ 122,750,226	5.22%	\$ 6,407,562	220,210	\$ 557
Estero	\$ 31,234,501	3.61%	\$ 1,127,565	37,993	\$ 822
Fort Myers	\$ 92,876,992	5.22%	\$ 4,848,179	100,718	\$ 922
Fort Myers Beach	\$ 6,467,687	5.22%	\$ 337,613	3,665	\$ 1,765
Sanibel	\$ 6,664,537	5.22%	\$ 347,889	5,971	\$ 1,116
LEON BOCC	\$ 48,168,963	5.22%	\$ 2,514,420	99,993	\$ 482
Tallahassee	\$ 125,718,068	6.10%	\$ 7,668,802	200,813	\$ 626
LEVY BOCC	\$ 9,198,829	1.84%	\$ 169,258	35,600	\$ 258
Bronson	\$ 871,008	2.50%	\$ 21,775	1,156	\$ 753
Cedar Key	\$ 728,924	2.10%	\$ 15,307	684	\$ 1,066

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Chiefland	\$ 1,991,778	5.22%	\$ 103,971	2,318	\$ 859
Fanning Springs (part)	\$ 97,989	5.62%	\$ 5,507	697	\$ 141
Inglis	\$ 789,202	5.22%	\$ 41,196	1,499	\$ 526
Otter Creek	\$ 48,933	0.70%	\$ 343	111	\$ 441
Williston	\$ 1,685,550	5.22%	\$ 87,986	3,205	\$ 526
Yankeetown	\$ 420,149	5.72%	\$ 24,033	575	\$ 731
LIBERTY BOCC	\$ 1,942,707	0.60%	\$ 11,656	5,506	\$ 353
Bristol	\$ 783,215	5.22%	\$ 40,884	961	\$ 815
MADISON BOCC	\$ 3,992,583	1.84%	\$ 73,464	13,328	\$ 300
Greenville	\$ 736,429	4.62%	\$ 34,023	732	\$ 1,006
Lee	\$ 440,709	5.22%	\$ 23,005	395	\$ 1,116
Madison	\$ 1,818,594	5.22%	\$ 94,931	2,880	\$ 631
MANATEE BOCC	\$ 197,379,998	1.84%	\$ 3,631,792	376,217	\$ 525
Anna Maria	\$ 2,109,483	5.22%	\$ 110,115	957	\$ 2,204
Bradenton	\$ 64,971,278	5.72%	\$ 3,716,357	57,412	\$ 1,132
Bradenton Beach	\$ 2,369,496	5.72%	\$ 135,535	902	\$ 2,627
Holmes Beach	\$ 3,431,847	5.22%	\$ 179,142	3,018	\$ 1,137
Longboat Key (part)	\$ 4,743,558	5.22%	\$ 247,614	2,741	\$ 1,731
Palmetto	\$ 9,125,981	5.42%	\$ 494,628	13,948	\$ 654
MARION BOCC	\$ 131,222,832	1.74%	\$ 2,276,716	335,776	\$ 391
Bellevue	\$ 5,222,694	5.12%	\$ 267,402	5,939	\$ 879
Dunnellon	\$ 4,551,326	5.22%	\$ 237,579	2,015	\$ 2,259
McIntosh	\$ 457,124	5.22%	\$ 23,862	470	\$ 973
Ocala	\$ 69,401,855	5.22%	\$ 3,622,777	69,286	\$ 1,002
Reddick	\$ 328,757	1.30%	\$ 4,274	465	\$ 707
MARTIN BOCC	\$ 87,704,529	1.84%	\$ 1,613,763	132,390	\$ 662
Indiantown	\$ 1,554,637	5.22%	\$ 81,152	6,700	\$ 232
Jupiter Island	\$ 2,627,086	5.22%	\$ 137,134	814	\$ 3,227
Ocean Breeze	\$ 302,298	2.20%	\$ 6,651	608	\$ 497
Sewall's Point	\$ 1,710,870	3.12%	\$ 53,379	2,057	\$ 832
Stuart	\$ 26,673,088	5.22%	\$ 1,392,335	20,171	\$ 1,322
MIAMI-DADE BOCC	\$ 546,627,991	5.22%	\$ 28,533,981	1,201,375	\$ 455
Aventura	\$ 34,135,788	5.20%	\$ 1,775,061	40,104	\$ 851
Bal Harbour	\$ 4,933,567	5.22%	\$ 257,532	3,010	\$ 1,639
Bay Harbor Islands	\$ 4,684,718	5.22%	\$ 244,542	5,793	\$ 809
Biscayne Park	\$ 1,532,686	5.22%	\$ 80,006	3,030	\$ 506
Coral Gables	\$ 54,013,905	5.22%	\$ 2,819,526	50,813	\$ 1,063
Cutler Bay	\$ 19,808,747	5.22%	\$ 1,034,017	45,026	\$ 440
Doral	\$ 87,186,849	5.22%	\$ 4,551,153	82,175	\$ 1,061
El Portal	\$ 795,974	5.60%	\$ 44,575	2,236	\$ 356
Florida City	\$ 4,267,741	5.42%	\$ 231,312	17,173	\$ 249
Golden Beach	\$ 909,236	2.12%	\$ 19,276	981	\$ 927
Hialeah	\$ 100,284,486	5.87%	\$ 5,886,699	230,575	\$ 435
Hialeah Gardens	\$ 5,873,375	5.22%	\$ 306,590	22,303	\$ 263
Homestead	\$ 36,182,290	5.42%	\$ 1,961,080	83,997	\$ 431
Indian Creek	\$ 237,766	0.70%	\$ 1,664	89	\$ 2,672
Key Biscayne	\$ 14,839,560	5.22%	\$ 774,625	14,603	\$ 1,016
Medley	\$ 12,587,237	6.22%	\$ 782,926	1,050	\$ 11,988
Miami	\$ 437,485,801	5.22%	\$ 22,836,759	464,283	\$ 942
Miami Beach	\$ 76,951,383	5.22%	\$ 4,016,862	83,230	\$ 925
Miami Gardens	\$ 40,589,352	5.22%	\$ 2,118,764	115,364	\$ 352
Miami Lakes	\$ 17,539,505	5.22%	\$ 915,562	30,839	\$ 569

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Miami Shores	\$ 8,649,622	5.72%	\$ 494,758	11,553	\$ 749
Miami Springs	\$ 6,249,628	5.22%	\$ 326,231	13,866	\$ 451
North Bay Village	\$ 3,018,159	4.90%	\$ 147,890	7,977	\$ 378
North Miami	\$ 21,854,148	5.22%	\$ 1,140,787	59,955	\$ 365
North Miami Beach	\$ 43,359,053	5.22%	\$ 2,263,343	43,575	\$ 995
Opa-locka	\$ 11,985,796	5.22%	\$ 625,659	16,560	\$ 724
Palmetto Bay	\$ 17,002,268	5.22%	\$ 887,518	25,091	\$ 678
Pinecrest	\$ 19,035,847	5.52%	\$ 1,050,779	18,304	\$ 1,040
South Miami	\$ 6,689,382	5.22%	\$ 349,186	12,018	\$ 557
Sunny Isles Beach	\$ 16,706,594	5.22%	\$ 872,084	22,788	\$ 733
Surfside	\$ 3,690,275	5.22%	\$ 192,632	5,401	\$ 683
Sweetwater	\$ 7,586,079	5.22%	\$ 395,993	21,393	\$ 355
Virginia Gardens	\$ 1,195,348	5.22%	\$ 62,397	2,374	\$ 504
West Miami	\$ 2,555,284	5.22%	\$ 133,386	7,257	\$ 352
MONROE BOCC	\$ 33,536,134	1.64%	\$ 549,993	39,546	\$ 848
Islamorada	\$ 7,542,349	5.22%	\$ 393,711	7,342	\$ 1,027
Key Colony Beach	\$ 1,263,364	5.10%	\$ 64,432	796	\$ 1,587
Key West	\$ 25,243,284	5.22%	\$ 1,317,699	26,325	\$ 959
Layton	\$ -	0.00%	\$ -	216	\$ -
Marathon	\$ 9,418,986	5.22%	\$ 491,671	9,920	\$ 949
NASSAU BOCC	\$ 41,983,453	1.84%	\$ 772,496	85,441	\$ 491
Callahan	\$ 4,357,792	4.50%	\$ 196,101	1,733	\$ 2,515
Fernandina Beach	\$ 20,582,197	5.12%	\$ 1,053,809	13,625	\$ 1,511
Hilliard	\$ 2,443,863	5.22%	\$ 127,570	3,120	\$ 783
OKALOOSA BOCC	\$ 60,676,120	2.30%	\$ 1,395,551	126,989	\$ 478
Cinco Bayou	\$ 296,518	5.12%	\$ 15,182	466	\$ 636
Crestview	\$ 23,200,240	5.22%	\$ 1,211,053	29,872	\$ 777
Destin	\$ 19,839,466	5.22%	\$ 1,035,620	14,608	\$ 1,358
Fort Walton Beach	\$ 22,353,342	5.62%	\$ 1,256,258	21,090	\$ 1,060
Laurel Hill	\$ 692,820	2.80%	\$ 19,399	685	\$ 1,011
Mary Esther	\$ 4,021,281	5.02%	\$ 201,868	4,493	\$ 895
Niceville	\$ 16,671,221	5.50%	\$ 916,917	16,594	\$ 1,005
Shalimar	\$ 3,278,373	5.00%	\$ 163,919	756	\$ 4,336
Valparaiso	\$ 2,903,691	5.22%	\$ 151,573	5,050	\$ 575
OKEECHOBEE BOCC	\$ 11,189,786	0.80%	\$ 89,518	32,891	\$ 340
Okeechobee	\$ 6,044,968	5.10%	\$ 308,293	5,452	\$ 1,109
ORANGE BOCC	\$ 363,916,030	4.98%	\$ 18,123,018	937,356	\$ 388
Apopka	\$ 40,313,879	6.12%	\$ 2,467,209	61,820	\$ 652
Bay Lake	\$ -	0.00%	\$ -	14	\$ -
Belle Isle	\$ 5,204,977	5.22%	\$ 271,700	7,293	\$ 714
Eatonville	\$ 3,028,549	5.22%	\$ 158,090	2,464	\$ 1,229
Edgewood	\$ 2,794,684	5.22%	\$ 145,882	2,553	\$ 1,095
Lake Buena Vista	\$ -	0.00%	\$ -	21	\$ -
Maitland	\$ 22,656,157	5.22%	\$ 1,182,651	20,042	\$ 1,130
Oakland	\$ 3,710,692	5.22%	\$ 193,698	5,402	\$ 687
Ocoee	\$ 28,593,019	5.22%	\$ 1,492,556	51,189	\$ 559
Orlando	\$ 324,077,607	5.22%	\$ 16,916,851	334,496	\$ 969
Windermere	\$ 12,000,697	5.22%	\$ 626,436	3,200	\$ 3,750
Winter Garden	\$ 33,346,914	5.22%	\$ 1,740,709	51,501	\$ 648
Winter Park	\$ 40,990,198	5.72%	\$ 2,344,639	30,528	\$ 1,343
OSCEOLA BOCC	\$ 130,335,538	5.22%	\$ 6,803,515	299,947	\$ 435
Kissimmee	\$ 46,798,011	5.22%	\$ 2,442,856	84,958	\$ 551

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Cloud	\$ 26,736,059	5.10%	\$ 1,363,539	66,084	\$ 405
PALM BEACH BOCC	\$ 393,092,260	5.72%	\$ 22,484,877	671,338	\$ 586
Atlantis	\$ 2,546,277	5.10%	\$ 129,860	2,135	\$ 1,193
Belle Glade	\$ 5,758,463	5.12%	\$ 294,833	17,468	\$ 330
Boca Raton	\$ 147,911,270	5.42%	\$ 8,016,791	100,560	\$ 1,471
Boynton Beach	\$ 54,615,525	5.22%	\$ 2,850,930	82,393	\$ 663
Briny Breezes	\$ 176,198	5.22%	\$ 9,198	498	\$ 354
Cloud Lake	\$ 85,699	2.32%	\$ 1,988	137	\$ 626
Delray Beach	\$ 67,718,075	5.22%	\$ 3,534,884	68,096	\$ 994
Glen Ridge	\$ 151,759	5.22%	\$ 7,922	214	\$ 709
Golf	\$ 1,804,578	5.22%	\$ 94,199	287	\$ 6,288
Greenacres	\$ 26,086,625	6.44%	\$ 1,679,979	45,439	\$ 574
Gulf Stream	\$ 1,234,257	5.22%	\$ 64,428	956	\$ 1,291
Haverhill	\$ 1,154,372	2.60%	\$ 30,014	2,194	\$ 526
Highland Beach	\$ 4,164,224	5.22%	\$ 217,373	4,287	\$ 971
Hypoluxo	\$ 2,775,371	5.92%	\$ 164,302	2,672	\$ 1,039
Juno Beach	\$ 5,046,348	5.22%	\$ 263,419	3,871	\$ 1,304
Jupiter	\$ 57,417,573	5.22%	\$ 2,997,197	61,215	\$ 938
Jupiter Inlet Colony	\$ 473,992	5.22%	\$ 24,742	412	\$ 1,150
Lake Clarke Shores	\$ 1,873,086	5.22%	\$ 97,775	3,545	\$ 528
Lake Park	\$ 5,510,767	5.32%	\$ 293,173	9,014	\$ 611
Lake Worth	\$ 15,628,756	5.22%	\$ 815,821	43,472	\$ 360
Lantana	\$ 5,105,763	5.42%	\$ 276,732	12,218	\$ 418
Loxahatchee Groves	\$ 1,995,568	5.22%	\$ 104,169	3,374	\$ 591
Manalapan	\$ 688,471	1.60%	\$ 11,016	416	\$ 1,655
Mangonia Park	\$ 1,572,261	5.62%	\$ 88,361	2,511	\$ 626
North Palm Beach	\$ 13,831,726	5.22%	\$ 722,016	13,101	\$ 1,056
Ocean Ridge	\$ 2,000,905	2.00%	\$ 40,018	1,810	\$ 1,105
Pahokee	\$ 1,519,176	5.22%	\$ 79,301	5,302	\$ 287
Palm Beach	\$ 22,248,394	5.22%	\$ 1,161,366	9,212	\$ 2,415
Palm Beach Gardens	\$ 64,193,912	3.50%	\$ 2,246,787	62,486	\$ 1,027
Palm Beach Shores	\$ 1,052,491	5.52%	\$ 58,098	1,283	\$ 820
Palm Springs	\$ 10,214,302	5.32%	\$ 543,401	27,312	\$ 374
Riviera Beach	\$ 21,851,616	5.22%	\$ 1,140,654	39,390	\$ 555
Royal Palm Beach	\$ 18,696,781	5.22%	\$ 975,972	40,430	\$ 462
South Bay	\$ 1,054,202	5.10%	\$ 53,764	3,065	\$ 344
South Palm Beach	\$ 1,314,378	5.60%	\$ 73,605	1,465	\$ 897
Tequesta	\$ 6,172,711	5.22%	\$ 322,215	6,093	\$ 1,013
Wellington	\$ 42,151,400	5.22%	\$ 2,200,303	61,794	\$ 682
West Palm Beach	\$ 103,536,874	5.42%	\$ 5,611,699	125,319	\$ 826
Westlake	\$ 3,816,794	5.22%	\$ 199,237	6,419	\$ 595
PASCO BOCC	\$ 259,925,214	1.84%	\$ 4,782,624	579,118	\$ 449
Dade City	\$ 7,145,839	5.22%	\$ 373,013	9,382	\$ 762
New Port Richey	\$ 23,091,302	5.62%	\$ 1,297,731	17,270	\$ 1,337
Port Richey	\$ 4,904,301	5.10%	\$ 250,119	3,251	\$ 1,509
St. Leo	\$ 525,733	5.22%	\$ 27,443	2,282	\$ 230
San Antonio	\$ 1,783,659	0.80%	\$ 14,269	1,403	\$ 1,271
Zephyrhills	\$ 19,590,175	5.52%	\$ 1,081,378	19,666	\$ 996
PINELLAS BOCC	\$ 148,460,296	5.22%	\$ 7,749,627	274,155	\$ 542
Belleair	\$ 2,952,531	5.22%	\$ 154,122	4,310	\$ 685
Belleair Beach	\$ 1,698,537	6.00%	\$ 101,912	1,633	\$ 1,040
Belleair Bluffs	\$ 1,222,497	5.22%	\$ 63,814	2,312	\$ 529

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Belleair Shore	\$ 69,166	2.40%	\$ 1,660	70	\$ 988
Clearwater	\$ 89,162,787	5.12%	\$ 4,565,135	118,477	\$ 753
Dunedin	\$ 28,697,929	5.32%	\$ 1,526,730	35,598	\$ 806
Gulfport	\$ 8,531,070	6.12%	\$ 522,101	11,757	\$ 726
Indian Rocks Beach	\$ 4,244,716	2.30%	\$ 97,628	3,702	\$ 1,147
Indian Shores	\$ 921,724	5.22%	\$ 48,114	1,206	\$ 764
Kenneth City	\$ 1,219,822	5.10%	\$ 62,211	4,943	\$ 247
Largo	\$ 58,079,625	5.62%	\$ 3,264,075	83,970	\$ 692
Madeira Beach	\$ 3,976,680	5.72%	\$ 227,466	4,006	\$ 993
North Redington Beach	\$ 833,417	5.12%	\$ 42,671	1,472	\$ 566
Oldsmar	\$ 13,716,123	5.82%	\$ 798,278	14,888	\$ 921
Pinellas Park	\$ 31,471,723	5.40%	\$ 1,699,473	54,962	\$ 573
Redington Beach	\$ 603,590	5.40%	\$ 32,594	1,346	\$ 448
Redington Shores	\$ 1,182,327	5.22%	\$ 61,717	2,154	\$ 549
Safety Harbor	\$ 14,124,261	6.52%	\$ 920,902	16,763	\$ 843
St. Petersburg	\$ 193,021,153	5.62%	\$ 10,847,789	266,653	\$ 724
St. Pete Beach	\$ 6,937,678	5.70%	\$ 395,448	8,765	\$ 792
Seminole	\$ 16,849,255	5.22%	\$ 879,531	19,351	\$ 871
South Pasadena	\$ 2,230,020	5.72%	\$ 127,557	5,403	\$ 413
Tarpon Springs	\$ 17,595,538	5.72%	\$ 1,006,465	25,949	\$ 678
Treasure Island	\$ 3,604,515	5.22%	\$ 188,156	6,510	\$ 554
POLK BOCC	\$ 200,906,662	5.22%	\$ 10,487,328	493,114	\$ 407
Auburndale	\$ 14,240,259	5.22%	\$ 743,342	20,186	\$ 705
Bartow	\$ 11,115,654	6.12%	\$ 680,278	20,357	\$ 546
Davenport	\$ 10,691,905	3.52%	\$ 376,355	13,686	\$ 781
Dundee	\$ 3,000,048	5.72%	\$ 171,603	5,762	\$ 521
Eagle Lake	\$ 1,992,798	5.42%	\$ 108,010	4,902	\$ 407
Fort Meade	\$ 2,826,328	5.32%	\$ 150,361	5,219	\$ 542
Frostproof	\$ 2,619,599	5.32%	\$ 139,363	3,032	\$ 864
Haines City	\$ 16,981,907	5.22%	\$ 886,456	39,514	\$ 430
Highland Park	\$ -	0.00%	\$ -	245	\$ -
Hillcrest Heights	\$ 71,636	1.10%	\$ 788	234	\$ 306
Lake Alfred	\$ 3,643,579	5.22%	\$ 190,195	8,037	\$ 453
Lake Hamilton	\$ 1,784,712	3.72%	\$ 66,391	1,702	\$ 1,049
Lake Wales	\$ 10,449,561	5.22%	\$ 545,467	17,561	\$ 595
Lakeland	\$ 86,427,888	6.43%	\$ 5,557,313	123,763	\$ 698
Mulberry	\$ 5,011,617	5.22%	\$ 261,606	4,483	\$ 1,118
Polk City	\$ 2,743,300	5.22%	\$ 143,200	3,049	\$ 900
Winter Haven	\$ 40,915,948	6.32%	\$ 2,585,888	57,923	\$ 706
PUTNAM BOCC	\$ 20,794,048	1.84%	\$ 382,610	60,341	\$ 345
Crescent City	\$ 1,331,512	5.10%	\$ 67,907	1,702	\$ 782
Interlachen	\$ 2,175,948	5.22%	\$ 113,585	1,495	\$ 1,455
Palatka	\$ 7,679,158	5.22%	\$ 400,852	10,503	\$ 731
Pomona Park	\$ 844,979	5.22%	\$ 44,108	801	\$ 1,055
Welaka	\$ 607,998	5.22%	\$ 31,737	815	\$ 746
ST. JOHNS BOCC	\$ 165,798,372	1.84%	\$ 3,050,690	308,668	\$ 537
Marineland (part)	\$ 12,456	0.40%	\$ 50	3	\$ 4,152
St. Augustine	\$ 32,548,641	5.22%	\$ 1,699,039	15,684	\$ 2,075
St. Augustine Beach	\$ 7,752,827	5.22%	\$ 404,698	6,972	\$ 1,112
ST. LUCIE BOCC	\$ 40,527,592	1.84%	\$ 745,708	80,322	\$ 505
Fort Pierce	\$ 31,948,862	5.22%	\$ 1,667,731	50,708	\$ 630
Port St. Lucie	\$ 127,998,876	5.22%	\$ 6,681,541	253,951	\$ 504

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Lucie Village	\$ 382,000	1.60%	\$ 6,112	624	\$ 612
SANTA ROSA BOCC	\$ 74,798,863	1.58%	\$ 1,181,822	186,356	\$ 401
Gulf Breeze	\$ 13,593,674	5.22%	\$ 709,590	6,335	\$ 2,146
Jay	\$ 1,026,752	5.10%	\$ 52,364	526	\$ 1,952
Milton	\$ 16,843,780	5.82%	\$ 980,308	10,300	\$ 1,635
SARASOTA BOCC	\$ 184,686,483	4.82%	\$ 8,901,888	294,927	\$ 626
Longboat Key (part)	\$ 6,105,764	5.22%	\$ 318,721	4,791	\$ 1,274
North Port	\$ 45,375,383	5.72%	\$ 2,595,472	92,399	\$ 491
Sarasota	\$ 70,518,387	5.32%	\$ 3,751,578	57,937	\$ 1,217
Venice	\$ 31,569,086	5.22%	\$ 1,647,906	28,967	\$ 1,090
SEMINOLE BOCC	\$ 105,294,313	5.12%	\$ 5,391,069	232,777	\$ 452
Altamonte Springs	\$ 32,847,368	5.94%	\$ 1,951,134	47,313	\$ 694
Casselberry	\$ 16,214,319	5.42%	\$ 878,816	30,115	\$ 538
Lake Mary	\$ 24,656,888	5.22%	\$ 1,287,090	17,423	\$ 1,415
Longwood	\$ 18,123,634	5.52%	\$ 1,000,425	16,617	\$ 1,091
Oviedo	\$ 22,853,476	5.56%	\$ 1,270,653	41,934	\$ 545
Sanford	\$ 41,095,263	7.00%	\$ 2,876,668	67,873	\$ 605
Winter Springs	\$ 27,606,586	5.92%	\$ 1,634,310	39,131	\$ 705
SUMTER BOCC	\$ 66,887,954	1.84%	\$ 1,230,738	111,355	\$ 601
Bushnell	\$ 3,917,195	5.12%	\$ 200,560	3,767	\$ 1,040
Center Hill	\$ 659,637	5.22%	\$ 34,433	893	\$ 739
Coleman	\$ 413,152	5.22%	\$ 21,567	627	\$ 659
Webster	\$ 1,615,924	5.22%	\$ 84,351	948	\$ 1,705
Wildwood	\$ 18,723,935	5.22%	\$ 977,389	31,377	\$ 597
SUWANNEE BOCC	\$ 12,200,320	1.84%	\$ 224,486	36,319	\$ 336
Branford	\$ 1,652,963	4.60%	\$ 76,036	758	\$ 2,181
Live Oak	\$ 6,107,237	5.60%	\$ 342,005	6,965	\$ 877
TAYLOR BOCC	\$ 4,950,066	1.84%	\$ 91,081	13,270	\$ 373
Perry	\$ 4,887,490	5.62%	\$ 274,677	7,062	\$ 692
UNION BOCC	\$ 2,846,340	1.84%	\$ 52,373	9,216	\$ 309
Lake Butler	\$ 2,096,514	5.10%	\$ 106,922	1,979	\$ 1,059
Raiford	\$ 395,681	5.22%	\$ 20,655	236	\$ 1,677
Worthington Springs	\$ 85,248	5.00%	\$ 4,262	451	\$ 189
VOLUSIA BOCC	\$ 62,059,119	0.00%	\$ -	117,335	\$ 529
Daytona Beach	\$ 55,335,166	5.22%	\$ 2,888,496	84,862	\$ 652
Daytona Beach Shores	\$ 3,934,756	5.22%	\$ 205,394	5,251	\$ 749
DeBary	\$ 13,817,740	5.22%	\$ 721,286	24,009	\$ 576
DeLand	\$ 23,077,885	5.22%	\$ 1,204,666	43,185	\$ 534
Deltona	\$ 41,406,561	6.22%	\$ 2,575,488	98,312	\$ 421
Edgewater	\$ 13,981,899	5.22%	\$ 729,855	24,981	\$ 560
Flagler Beach (part)	\$ 53,872	5.10%	\$ 2,747	72	\$ 748
Holly Hill	\$ 7,105,285	5.22%	\$ 370,896	13,008	\$ 546
Lake Helen	\$ 1,894,548	5.22%	\$ 98,895	3,034	\$ 624
New Smyrna Beach	\$ 26,092,451	5.22%	\$ 1,362,026	32,546	\$ 802
Oak Hill	\$ 1,327,483	5.22%	\$ 69,295	2,103	\$ 631
Orange City	\$ 10,112,789	5.22%	\$ 527,888	14,866	\$ 680
Ormond Beach	\$ 36,751,754	5.22%	\$ 1,918,442	45,136	\$ 814
Pierson	\$ 1,125,406	5.10%	\$ 57,396	1,561	\$ 721
Ponce Inlet	\$ 3,521,103	5.42%	\$ 190,844	3,428	\$ 1,027
Port Orange	\$ 36,830,941	5.22%	\$ 1,922,575	65,670	\$ 561
South Daytona	\$ 7,532,465	5.72%	\$ 430,857	13,493	\$ 558
WAKULLA BOCC	\$ 17,603,913	5.22%	\$ 918,924	34,115	\$ 516

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Marks	\$ 236,404	5.10%	\$ 12,057	331	\$ 714
Sopchoppy	\$ 383,296	1.20%	\$ 4,600	485	\$ 790
WALTON BOCC	\$ 47,829,198	0.70%	\$ 334,804	69,746	\$ 686
DeFuniak Springs	\$ 5,757,415	4.82%	\$ 277,507	6,185	\$ 931
Freeport	\$ 4,877,849	1.30%	\$ 63,412	9,862	\$ 495
Paxton	\$ 253,506	2.60%	\$ 6,591	580	\$ 437
WASHINGTON BOCC	\$ 5,124,660	1.84%	\$ 94,294	18,961	\$ 270
Caryville	\$ 160,307	5.22%	\$ 8,368	279	\$ 575
Chipley	\$ 2,697,243	5.42%	\$ 146,191	3,613	\$ 747
Ebro	\$ 114,913	0.60%	\$ 689	256	\$ 449
Vernon	\$ 580,735	5.40%	\$ 31,360	772	\$ 752
Wausau	\$ 83,917	5.22%	\$ 4,380	353	\$ 238
STATEWIDE TOTALS	\$ 13,852,126,436		\$ 648,067,762	22,907,149	\$ 605

Notes:

1. All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. ***The estimates reflect the total after all relevant adjustments.***
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. The Village of Indiantown in Martin County was incorporated as of December 31, 2017. The Town of Hastings in St. Johns County was dissolved as of February 28, 2018 and is no longer incorporated. The City of Weeki Wachee in Hernando County was dissolved as of June 9, 2020 and is no longer incorporated.
4. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2024 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2025.
5. More detailed CST information can be found on the Department's Florida Communications Services Tax website: <https://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>

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1
2 An act relating to utility relocation; amending s.
3 212.20, F.S.; requiring that a specified amount of
4 communications services tax remittances be distributed
5 by the Department of Revenue by a nonoperating
6 transfer to the Department of Commerce in monthly
7 installments to the Grants and Donations Trust Fund
8 within the Department of Commerce for the Utility
9 Relocation Reimbursement Grant Program; revising the
10 percentage by which a certain amount transferred into
11 the Local Government Half-cent Sales Tax Clearing
12 Trust Fund must be reduced, beginning on a certain
13 date; amending s. 337.403, F.S.; requiring a service
14 provider to initiate communications services facility
15 relocation work under certain circumstances;
16 specifying that a county or municipal authority is not
17 responsible for paying the expense properly
18 attributable to such work except as otherwise
19 provided; authorizing a service provider to apply to
20 the Utility Relocation Reimbursement Grant Program for
21 reimbursement of relocation expenses; requiring a
22 department to notify certain providers of
23 communications services of certain projects within a
24 specified timeframe; defining the term "department";
25 providing notification requirements; requiring a

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26 provider to respond to the notification with certain
27 information within a specified timeframe; requiring
28 the department to provide a reasonable offer for joint
29 participation in certain relocation costs under
30 certain conditions; providing construction; creating
31 s. 337.4031, F.S.; creating the Utility Relocation
32 Reimbursement Grant Program within the Department of
33 Commerce; providing the purpose of the program;
34 requiring the Department of Revenue to deposit certain
35 proceeds into a specified trust fund to fund the
36 program beginning on a certain date; requiring the
37 Department of Commerce to establish program
38 requirements by rule; authorizing only certain uses of
39 program funds; exempting program funds from a certain
40 service charge; providing that interest earned on
41 program funds accrues to the program's fund;
42 authorizing emergency rulemaking; amending ss. 125.42,
43 202.18, 212.181, and 218.65, F.S.; conforming cross-
44 references; providing a finding and declaration of
45 important state interest; providing an appropriation;
46 providing an effective date.

47
48 Be It Enacted by the Legislature of the State of Florida:

49
50 Section 1. Paragraph (d) of subsection (6) of section

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51 212.20, Florida Statutes, is amended to read:

52 212.20 Funds collected, disposition; additional powers of
53 department; operational expense; refund of taxes adjudicated
54 unconstitutionally collected.—

55 (6) Distribution of all proceeds under this chapter and
56 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

57 (d) The proceeds of all other taxes and fees imposed
58 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
59 and (2)(b) shall be distributed as follows:

60 1. In any fiscal year, the greater of \$500 million, minus
61 an amount equal to 4.6 percent of the proceeds of the taxes
62 collected pursuant to chapter 201, or 5.2 percent of all other
63 taxes and fees imposed pursuant to this chapter or remitted
64 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
65 monthly installments into the General Revenue Fund.

66 2. After the distribution under subparagraph 1., 8.9744
67 percent of the amount remitted by a sales tax dealer located
68 within a participating county pursuant to s. 218.61 shall be
69 transferred in two parts:

70 a. The total amount of \$50 million of the communications
71 services taxes remitted pursuant to s. 202.18(1)(b) and (2)(b),
72 in any fiscal year, shall be distributed by the department by a
73 nonoperating transfer to the Department of Commerce in monthly
74 installments to the Grants and Donations Trust Fund within the
75 Department of Commerce for the Utility Relocation Reimbursement

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76 Grant Program created in s. 337.4031; and

77 b. The remainder shall be transferred into the Local
78 Government Half-cent Sales Tax Clearing Trust Fund. Beginning
79 October 1, 2025 ~~July 1, 2003~~, the amount to be transferred shall
80 be reduced by 0.1018 ~~0.1~~ percent, and the department shall
81 distribute this amount to the Public Employees Relations
82 Commission Trust Fund less \$5,000 each month, which shall be
83 added to the amount calculated in subparagraph 3. and
84 distributed accordingly.

85 3. After the distribution under subparagraphs 1. and 2.,
86 0.0966 percent shall be transferred to the Local Government
87 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
88 to s. 218.65.

89 4. After the distributions under subparagraphs 1., 2., and
90 3., 2.0810 percent of the available proceeds shall be
91 transferred monthly to the Revenue Sharing Trust Fund for
92 Counties pursuant to s. 218.215.

93 5. After the distributions under subparagraphs 1., 2., and
94 3., 1.3653 percent of the available proceeds shall be
95 transferred monthly to the Revenue Sharing Trust Fund for
96 Municipalities pursuant to s. 218.215. If the total revenue to
97 be distributed pursuant to this subparagraph is at least as
98 great as the amount due from the Revenue Sharing Trust Fund for
99 Municipalities and the former Municipal Financial Assistance
100 Trust Fund in state fiscal year 1999-2000, no municipality shall

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101 receive less than the amount due from the Revenue Sharing Trust
102 Fund for Municipalities and the former Municipal Financial
103 Assistance Trust Fund in state fiscal year 1999-2000. If the
104 total proceeds to be distributed are less than the amount
105 received in combination from the Revenue Sharing Trust Fund for
106 Municipalities and the former Municipal Financial Assistance
107 Trust Fund in state fiscal year 1999-2000, each municipality
108 shall receive an amount proportionate to the amount it was due
109 in state fiscal year 1999-2000.

110 6. Of the remaining proceeds:

111 a. In each fiscal year, the sum of \$29,915,500 shall be
112 divided into as many equal parts as there are counties in the
113 state, and one part shall be distributed to each county. The
114 distribution among the several counties must begin each fiscal
115 year on or before January 5th and continue monthly for a total
116 of 4 months. If a local or special law required that any moneys
117 accruing to a county in fiscal year 1999-2000 under the then-
118 existing provisions of s. 550.135 be paid directly to the
119 district school board, special district, or a municipal
120 government, such payment must continue until the local or
121 special law is amended or repealed. The state covenants with
122 holders of bonds or other instruments of indebtedness issued by
123 local governments, special districts, or district school boards
124 before July 1, 2000, that it is not the intent of this
125 subparagraph to adversely affect the rights of those holders or

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126 relieve local governments, special districts, or district school
127 boards of the duty to meet their obligations as a result of
128 previous pledges or assignments or trusts entered into which
129 obligated funds received from the distribution to county
130 governments under then-existing s. 550.135. This distribution
131 specifically is in lieu of funds distributed under s. 550.135
132 before July 1, 2000.

133 b. The department shall distribute \$166,667 monthly to
134 each applicant certified as a facility for a new or retained
135 professional sports franchise pursuant to s. 288.1162. Up to
136 \$41,667 shall be distributed monthly by the department to each
137 certified applicant as defined in s. 288.11621 for a facility
138 for a spring training franchise. However, not more than \$416,670
139 may be distributed monthly in the aggregate to all certified
140 applicants for facilities for spring training franchises.
141 Distributions begin 60 days after such certification and
142 continue for not more than 30 years, except as otherwise
143 provided in s. 288.11621. A certified applicant identified in
144 this sub-subparagraph may not receive more in distributions than
145 expended by the applicant for the public purposes provided in s.
146 288.1162(5) or s. 288.11621(3).

147 c. The department shall distribute up to \$83,333 monthly
148 to each certified applicant as defined in s. 288.11631 for a
149 facility used by a single spring training franchise, or up to
150 \$166,667 monthly to each certified applicant as defined in s.

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288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

d. The department shall distribute \$15,333 monthly to the State Transportation Trust Fund.

e.(I) On or before July 25, 2021, August 25, 2021, and September 25, 2021, the department shall distribute \$324,533,334 in each of those months to the Unemployment Compensation Trust Fund, less an adjustment for refunds issued from the General Revenue Fund pursuant to s. 443.131(3)(e)3. before making the distribution. The adjustments made by the department to the total distributions shall be equal to the total refunds made pursuant to s. 443.131(3)(e)3. If the amount of refunds to be subtracted from any single distribution exceeds the distribution, the department may not make that distribution and must subtract the remaining balance from the next distribution.

(II) Beginning July 2022, and on or before the 25th day of

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each month, the department shall distribute \$90 million monthly to the Unemployment Compensation Trust Fund.

(III) If the ending balance of the Unemployment Compensation Trust Fund exceeds \$4,071,519,600 on the last day of any month, as determined from United States Department of the Treasury data, the Office of Economic and Demographic Research shall certify to the department that the ending balance of the trust fund exceeds such amount.

(IV) This sub-subparagraph is repealed, and the department shall end monthly distributions under sub-sub-subparagraph (II), on the date the department receives certification under sub-sub-subparagraph (III).

f. Beginning July 1, 2023, in each fiscal year, the department shall distribute \$27.5 million to the Florida Agricultural Promotional Campaign Trust Fund under s. 571.26, for further distribution in accordance with s. 571.265.

7. All other proceeds must remain in the General Revenue Fund.

Section 2. Subsection (1) of section 337.403, Florida Statutes, is amended, and subsection (4) is added to that section, to read:

337.403 Interference caused by utility; expenses.—

(1) If a utility that is placed upon, under, over, or within the right-of-way limits of any public road or publicly owned rail corridor is found by the authority to be unreasonably

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201 interfering in any way with the convenient, safe, or continuous
202 use, or the maintenance, improvement, extension, or expansion,
203 of such public road or publicly owned rail corridor, the utility
204 owner must ~~shall~~, within 30 days after ~~upon 30 days~~ written
205 notice to the utility or its agent by the authority, initiate
206 the work necessary to alleviate the interference at its own
207 expense except as provided in paragraphs (a)-(k) ~~(a)-(j)~~. The
208 work must be completed within such reasonable time as stated in
209 the notice or such time as agreed to by the authority and the
210 utility owner.

211 (a) If the relocation of utility facilities, as referred
212 to in s. 111 of the Federal-Aid Highway Act of 1956, Pub. L. No.
213 84-627, is necessitated by the construction of a project on the
214 federal-aid interstate system, including extensions thereof
215 within urban areas, and the cost of the project is eligible and
216 approved for reimbursement by the Federal Government to the
217 extent of 90 percent or more under the Federal-Aid Highway Act,
218 or any amendment thereof, then in that event the utility owning
219 or operating such facilities must ~~shall~~ perform any necessary
220 work upon notice from the department, and the state must ~~shall~~
221 pay the entire expense properly attributable to such work after
222 deducting therefrom any increase in the value of a new facility
223 and any salvage value derived from an old facility.

224 (b) When a joint agreement between the department and the
225 utility is executed for utility work to be accomplished as part

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226 of a contract for construction of a transportation facility, the
227 department may participate in those utility work costs that
228 exceed the department's official estimate of the cost of the
229 work by more than 10 percent. The amount of such participation
230 is limited to the difference between the official estimate of
231 all the work in the joint agreement plus 10 percent and the
232 amount awarded for this work in the construction contract for
233 such work. The department may not participate in any utility
234 work costs that occur as a result of changes or additions during
235 the course of the contract.

236 (c) When an agreement between the department and utility
237 is executed for utility work to be accomplished in advance of a
238 contract for construction of a transportation facility, the
239 department may participate in the cost of clearing and grubbing
240 necessary to perform such work.

241 (d) If the utility facility was initially installed to
242 exclusively serve the authority or its tenants, or both, the
243 authority must ~~shall~~ bear the costs of the utility work.
244 However, the authority is not responsible for the cost of
245 utility work related to any subsequent additions to that
246 facility for the purpose of serving others. For a county or
247 municipality, if such utility facility was installed in the
248 right-of-way as a means to serve a county or municipal facility
249 on a parcel of property adjacent to the right-of-way and if the
250 intended use of the county or municipal facility is for a use

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251 other than transportation purposes, the obligation of the county
252 or municipality to bear the costs of the utility work shall
253 extend only to utility work on the parcel of property on which
254 the facility of the county or municipality originally served by
255 the utility facility is located.

256 (e) If, under an agreement between a utility and the
257 authority entered into after July 1, 2009, the utility conveys,
258 subordinates, or relinquishes a compensable property right to
259 the authority for the purpose of accommodating the acquisition
260 or use of the right-of-way by the authority, without the
261 agreement expressly addressing future responsibility for the
262 cost of necessary utility work, the authority must ~~shall~~ bear
263 the cost of removal or relocation. This paragraph does not
264 impair or restrict, and may not be used to interpret, the terms
265 of any such agreement entered into before July 1, 2009.

266 (f) If the utility is an electric facility being relocated
267 underground in order to enhance vehicular, bicycle, and
268 pedestrian safety and in which ownership of the electric
269 facility to be placed underground has been transferred from a
270 private to a public utility within the past 5 years, the
271 department must ~~shall~~ incur all costs of the necessary utility
272 work.

273 (g) An authority may bear the costs of utility work
274 required to eliminate an unreasonable interference when the
275 utility is not able to establish that it has a compensable

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property right in the particular property where the utility is located if:

1. The utility was physically located on the particular property before the authority acquired rights in the property;

2. The utility demonstrates that it has a compensable property right in adjacent properties along the alignment of the utility or, after due diligence, certifies that the utility does not have evidence to prove or disprove that it has a compensable property right in the particular property where the utility is located; and

3. The information available to the authority does not establish the relative priorities of the authority's and the utility's interests in the particular property.

(h) If a municipally owned utility or county-owned utility is located in a rural area of opportunity, as defined in s. 288.0656(2), and the department determines that the utility is unable, and will not be able within the next 10 years, to pay for the cost of utility work necessitated by a department project on the State Highway System, the department may pay, in whole or in part, the cost of such utility work performed by the department or its contractor.

(i) If the relocation of utility facilities is necessitated by the construction of a commuter rail service project or an intercity passenger rail service project and the cost of the project is eligible and approved for reimbursement

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301 by the Federal Government, then in that event the utility owning
302 or operating such facilities located by permit on a department-
303 owned rail corridor must ~~shall~~ perform any necessary utility
304 relocation work upon notice from the department, and the
305 department must ~~shall~~ pay the expense properly attributable to
306 such utility relocation work in the same proportion as federal
307 funds are expended on the commuter rail service project or an
308 intercity passenger rail service project after deducting
309 therefrom any increase in the value of a new facility and any
310 salvage value derived from an old facility. In no event is ~~shall~~
311 the state ~~be~~ required to use state dollars for such utility
312 relocation work. This paragraph does not apply to any phase of
313 the Central Florida Commuter Rail project, known as SunRail.

314 (j) If a utility is lawfully located within an existing
315 and valid utility easement granted by recorded plat, regardless
316 of whether such land was subsequently acquired by the authority
317 by dedication, transfer of fee, or otherwise, the authority must
318 bear the cost of the utility work required to eliminate an
319 unreasonable interference. The authority shall pay the entire
320 expense properly attributable to such work after deducting any
321 increase in the value of a new facility and any salvage value
322 derived from an old facility.

323 (k) If a county or municipal authority requires a provider
324 of communications services which is subject to chapter 202 to
325 relocate a facility used to provide such communications

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326 services, the service provider owning or operating such facility
327 must initiate any necessary work upon notice from the authority.
328 The county or municipal authority requiring such relocation is
329 not responsible for paying the expense of such work, except as
330 otherwise provided in this subsection. The service provider may
331 apply for reimbursement of relocation expenses from the Utility
332 Relocation Reimbursement Grant Program pursuant to s. 337.4031,
333 subject to the availability of funds and in compliance with the
334 requirements of the program. If funds are not available, the
335 county or municipal authority requiring such relocation remains
336 not responsible for paying the expense of such work, except as
337 otherwise provided in this subsection.

338 (4) Notwithstanding paragraph (1)(k), a department shall
339 notify providers of communications services that are subject to
340 chapter 202 which have permitted infrastructure within a planned
341 or existing public right-of-way within 90 days after a project
342 is added to the department's project schedule which may require
343 the provider to relocate its infrastructure for roadway
344 improvements to increase safety or reduce congestion. For
345 purposes of this subsection, the term "department" means the
346 Department of Transportation or an agency of the state created
347 under chapter 348 or chapter 349.

348 (a) The notification provided under this subsection must
349 include an estimated project schedule and timeline, including
350 the anticipated year of construction.

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351 (b) Within 90 days after receipt of the notification, the
352 provider shall respond to the department with an estimated
353 timeframe and project cost for the relocation of the provider's
354 infrastructure. The response must include a draft relocation
355 schedule within or adjacent to the existing or planned public
356 right-of-way.

357 (c) Notwithstanding any other provision of this section,
358 the department shall provide a reasonable offer for joint
359 participation in relocation costs, so long as the provider
360 initiates work within a mutually agreed upon timeframe and, if
361 the infrastructure relocation is a result of roadway
362 improvements within the public right-of-way to increase safety
363 or reduce congestion and the impacted infrastructure was, at the
364 time of notification under this subsection, installed within the
365 past 7 state fiscal years, the department must incur at least 50
366 percent of the costs for relocation work as described in a joint
367 participation agreement.

368 (d) This subsection may not be construed to prevent a
369 department from pursuing the additional relocation processes,
370 agreements, or payment options authorized under this section or
371 to prevent a provider from using grant funds provided through
372 other government sources to support all or a portion of the
373 relocation costs.

374 Section 3. Section 337.4031, Florida Statutes, is created
375 to read:

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376 337.4031 Utility Relocation Reimbursement Grant Program.—

377 (1) There is created within the Department of Commerce the
378 Utility Relocation Reimbursement Grant Program. The purpose of
379 the program is to reimburse providers of communications services
380 which are subject to chapter 202 for eligible costs incurred in
381 relocating facilities at the request of a county or municipal
382 authority.

383 (2) Beginning October 1, 2025, the Department of Revenue
384 shall deposit the proceeds to be distributed to the Department
385 of Commerce pursuant to s. 212.20(6)(d)2.a. into a separate
386 account within the Grants and Donations Trust Fund to fund the
387 Utility Relocation Reimbursement Grant Program.

388 (3) The Department of Commerce shall establish by rule all
389 of the following:

390 (a) The criteria and process by which service providers
391 may apply for reimbursement.

392 (b) The minimum documentation required to verify eligible
393 relocation costs. Such costs must be prudent and reasonable in
394 order to be eligible for reimbursement.

395 (c) The timeline for application review and reimbursement
396 disbursement, which may not exceed 90 days from submission.

397 (4) Program funds may be used only to reimburse actual,
398 documented expenses directly attributable to the physical
399 relocation of facilities required by a county or municipal
400 authority. Reimbursement may not be made to a service provider

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401 for indirect or administrative costs.

402 (5) Program funds are exempt from s. 215.20 and any
403 interest earnings shall accrue to the program's fund.

404 (6) The Department of Commerce is authorized to adopt
405 emergency rules pursuant to s. 120.54(4) to administer and
406 enforce the provisions of this section.

407 Section 4. Subsection (5) of section 125.42, Florida
408 Statutes, is amended to read:

409 125.42 Water, sewage, gas, power, telephone, other
410 utility, and television lines within the right-of-way limits of
411 county roads and highways.—

412 (5) In the event of widening, repair, or reconstruction of
413 any such road, the licensee shall move or remove such water,
414 sewage, gas, power, telephone, and other utility lines and
415 television lines at no cost to the county should they be found
416 by the county to be unreasonably interfering, except as provided
417 in s. 337.403(1)(d)-(k) ~~s. 337.403(1)(d)-(j)~~.

418 Section 5. Paragraph (b) of subsection (2) of section
419 202.18, Florida Statutes, is amended to read:

420 202.18 Allocation and disposition of tax proceeds.—The
421 proceeds of the communications services taxes remitted under
422 this chapter shall be treated as follows:

423 (2) The proceeds of the taxes remitted under s.
424 202.12(1)(b) shall be allocated as follows:

425 (b) Fifty-five and nine-tenths percent of the remainder

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shall be allocated to the state and distributed pursuant to s. 212.20(6), except that the proceeds allocated pursuant to s. 212.20(6)(d)2.b. ~~s. 212.20(6)(d)2.~~ shall be prorated to the participating counties in the same proportion as that month's collection of the taxes and fees imposed pursuant to chapter 212 and paragraph (1)(b).

Section 6. Paragraph (a) of subsection (3) of section 212.181, Florida Statutes, is amended to read:

212.181 Determination of business address situs, distributions, and adjustments.—

(3)(a) For distributions made pursuant to ss. 125.0104 and 212.20(6)(a), (b), and (d)2.b. ~~(d)2.~~, misallocations occurring solely due to the assignment of an address to an incorrect county will be corrected prospectively only from the date the department is made aware of the misallocation, subject to the following:

1. If the county that should have received the misallocated distributions followed the notification and timing provisions in subsection (2) for the affected periods, such misallocations may be adjusted by prorating current and future distributions for the period the misallocation occurred, not to exceed 36 months from the date the department is made aware of the misallocation.

2. If the county that received the misallocated distribution followed the notification and timing provisions in

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subsection (2) for the affected periods and the county that should have received the misallocation did not, the correction shall apply only prospectively from the date the department is made aware of the misallocation.

Section 7. Subsection (5) of section 218.65, Florida Statutes, is amended to read:

218.65 Emergency distribution.—

(5) At the beginning of each fiscal year, the Department of Revenue shall calculate a base allocation for each eligible county equal to the difference between the current per capita limitation times the county's population, minus prior year ordinary distributions to the county pursuant to ss. 212.20(6)(d)2.b. ~~212.20(6)(d)2.~~, 218.61, and 218.62. If moneys deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d)3., excluding moneys appropriated for supplemental distributions pursuant to subsection (8), for the current year are less than or equal to the sum of the base allocations, each eligible county shall receive a share of the appropriated amount proportional to its base allocation. If the deposited amount exceeds the sum of the base allocations, each county shall receive its base allocation, and the excess appropriated amount, less any amounts distributed under subsection (6), shall be distributed equally on a per capita basis among the eligible counties.

Section 8. The Legislature finds and declares that this

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476 act fulfills an important state interest.

477 Section 9. From the funds distributed to the Department of
478 Commerce pursuant to s. 212.20(6)(d)2.a., Florida Statutes, and
479 for the 2025-2026 fiscal year, the sum of \$50 million in
480 nonrecurring funds is appropriated from the Grants and Donations
481 Trust Fund within the Department of Commerce for the Utility
482 Relocation Reimbursement Grant Program pursuant to s. 337.4031,
483 Florida Statutes.

484 Section 10. This act shall take effect October 1, 2025.

FLORIDA HOUSE OF REPRESENTATIVES

FINAL BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [CS/HB 703](#)

TITLE: Utility Relocation

SPONSOR(S): Robinson, W.

COMPANION BILL: [CS/CS/CS/SB 818](#) (McClain)

LINKED BILLS: None

RELATED BILLS: None

FINAL HOUSE FLOOR ACTION: 106 Y's 0 N's

GOVERNOR'S ACTION: Approved

SUMMARY

Effect of the Bill:

The bill modifies the process and cost responsibilities related to the required relocation of facilities that are used by communications services providers to provide service and are located in a public right-of-way by:

- Requiring these providers to submit an estimated schedule and project cost for the relocation of their facilities located within the right-of-way owned by the Department of Transportation (DOT) and other specified state entities;
- Requiring DOT to participate in the costs of such relocation work;
- Creating the Utility Relocation Reimbursement Grant Program (grant program) within the Department of Commerce for such providers to seek reimbursement for relocation work done at the request of county and municipal authorities; and
- Redistributing certain proceeds from the state communications services tax to the grant program to contribute to costs related to such relocation work.

Fiscal or Economic Impact:

The bill will have an indeterminate but likely significant negative impact on state government expenditures. The Revenue Estimating Conference estimates that the bill will have a recurring positive \$50 million impact on state trust fund revenue and a recurring negative \$50 million impact on local government revenues beginning in fiscal year 2025-2026..

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ANALYSIS

EFFECT OF THE BILL:

The bill modifies the process and cost responsibilities related to the required [relocation of facilities](#) that are used by communications services providers to provide service and that are located within the right-of-way (ROW) limits of a public road or publicly owned rail corridor under the jurisdiction and control of certain state and local government entities.

Relocation Required by Counties and Municipal Authorities

Specifically, the bill requires that if a county or municipal authority requires a provider of [communications services](#) that is subject to the [Communications Services Tax Simplification Law](#) to relocate a facility used to provide communications services, the service provider owning or operating such facility must initiate any necessary work upon notice from the authority. The bill states that the county or municipal authority requiring the relocation work is not responsible for paying for the costs of such work, unless otherwise provided by law. (Section [2](#))

The bill creates the Utility Relocation Reimbursement Grant Program (grant program) within the Department of Commerce (Commerce) to reimburse providers of communications services for eligible costs incurred to relocate facilities at the request of a county or municipal authority. Under the bill, Commerce must establish all of the following by rule:

- The criteria and process by which service providers may apply for reimbursement.
- The minimum documentation required to verify eligible prudent and reasonable relocation costs.

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- The timeline for application review and reimbursement disbursement, which may not exceed 90 days from submission. (Section [3](#))

The bill states that grant program funds may only be used to reimburse actual, documented expenses directly attributable to the physical relocation of facilities required by a county or municipal authority. Such funds may not be made to a communications services provider for indirect or administrative costs. Under the bill, program funds are exempt from interest requirements on certain trust funds under current law and any interest earnings shall accrue to the grant program's fund. (Section [3](#))

The bill provides that Commerce is authorized to adopt emergency rules to administer and enforce these provisions. (Section [3](#))

To fund the grant program, the bill requires the Department of Revenue (DOR) to distribute, by a nonoperating transfer, \$50 million of certain state communications services tax proceeds¹ in any fiscal year in monthly installments to the Grants and Donations Trust Fund within Commerce. The bill requires DOR to transfer the remainder of such proceeds, after the distribution to Commerce, to the Local Government Half-cent Sales Tax Clearing Trust Fund. The bill requires that the remainder be reduced by 0.1018 percent beginning October 1, 2025, which amount must be distributed to the Public Employees Relations Commission (PERC) Trust Fund. The bill directs the transfer to the PERC Trust Fund to begin October 1, 2025. (Section [1](#))

Additionally, for the 2025-2026 fiscal year, the bill provides a nonrecurring appropriation from the Grants and Donations Trust Fund within Commerce in the sum of \$50 million to give Commerce spending authority to use those funds for the grant program. (Section [9](#))

Relocation Required by DOT and Specified State Agencies

The bill requires a department,² within 90 days after a project is added to its project schedule, to notify a provider of communications services that is subject to the Communications Services Tax Simplification Law and that has permitted infrastructure within a planned or existing public ROW if the project may require the provider to relocate its infrastructure for roadway improvements to increase safety or reduce congestion. The bill provides that such notification must include an estimated project schedule and timeline, including an anticipated year of construction. The communications services provider must, within 90 days after receipt of the notification, respond to the department with an estimated timeframe and project cost for the relocation of the provider's infrastructure. The response must include a draft relocation schedule within or adjacent to the existing or planned public ROW. (Section [2](#))

The bill requires the department to provide a reasonable offer for joint participation in relocation costs, so long as the communications services provider initiates work within a mutually agreed upon timeframe. The department must incur at least 50 percent of the costs for relocation work as described in a joint participation agreement if:

- The infrastructure relocation is a result of roadway improvements within the public ROW to increase safety or reduce congestion; and
- The impacted infrastructure, at the time of notification, was installed within the past 7 state fiscal years. (Section [2](#))

The bill clarifies that these provisions may not be construed to prevent a department from pursuing the additional relocation processes, agreements, or payment options authorized under [s. 337.403, F.S.](#), or to prevent a communications services provider from using grant funds provided through other government sources to support all or a portion of the relocation costs. (Section [2](#))

¹ These proceeds are comprised of 8.9744 percent of the amount of state communications services taxes, excluding the portion of such taxes that constitute gross receipts taxes, remitted by a sales tax dealer in a county that participates in the local government half-cent sales tax under part VI of chapter 218, F.S.

² The bill defines the term "department" to mean DOT or an agency of the state created under chapter 348 or chapter 349. In addition to DOT, this includes the Greater Miami, Tampa, and Central Florida Expressway Authorities and the Jacksonville Transportation Authority.

The bill amends cross-references to conform to these changes. (Sections [4](#), [5](#), [6](#), and [7](#))

The bill provides a legislative finding that it fulfills an important state interest. (Section [8](#))

The bill was approved by the Governor on June 5, 2025, ch. 2025-122, L.O.F., and will become effective on October 1, 2025.

RULEMAKING:

The bill provides that Commerce is authorized to adopt emergency rules to administer and enforce the grant program.

Lawmaking is a legislative power; however, the Legislature may delegate a portion of such power to executive branch agencies to create rules that have the force of law. To exercise this delegated power, an agency must have a grant of rulemaking authority and a law to implement.

FISCAL OR ECONOMIC IMPACT:

STATE GOVERNMENT:

The bill will have an indeterminate but likely significant negative impact on state government expenditures associated with transportation projects because it requires DOT and other specified transportation authorities to participate in costs for relocation of broadband Internet, cable, and video service facilities located within the right-of-way limits of roads and rail corridors under the jurisdiction and control of those authorities.

The bill requires Commerce to adopt emergency rules and expands the responsibilities of Commerce to operate the newly created grant program. Any expenses related to rulemaking can be absorbed within existing resources. The cost of implementing and administering the grant program is indeterminate.

The Revenue Estimating Conference estimates that the provisions of the bill will have a positive \$50 million recurring impact on state trust fund revenue beginning in fiscal year 2025-26.

LOCAL GOVERNMENT:

The Revenue Estimating Conference estimates that the provisions of the bill will have a recurring negative \$50 million impact on local government revenues beginning in fiscal year 2025-26.

PRIVATE SECTOR:

The bill reduces or eliminates utility relocation costs for communications services providers (e.g., broadband Internet, cable, video, and voice service providers) when such utilities are located within the right-of-way limits of public roads or rail corridors under the jurisdiction and control of DOT, specified transportation authorities, or a county or municipality.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Utility Use of the Public Right-of-Way

The Department of Transportation (DOT) and each local government that has jurisdiction and control of public roads or publicly owned rail corridors is authorized to prescribe and enforce reasonable rules or regulations related to placing and maintaining utility facilities across, on, or within the right-of-way (ROW) limits of any road or publicly owned rail corridors under its jurisdiction. Each of these types of government entities is individually referred to as an “authority” when acting in this capacity.³

³ S. [337.401\(1\), F.S.](#)

Each ROW authority may authorize any person who is a resident of this state, or any corporation organized under the laws of this state or licensed to do business within this state, to use a public ROW for a utility in accordance with the authority's rules or regulations. For purposes of obtaining such use, a "utility" includes:

- Electric transmission lines
- Voice, telegraph, data, or other communications services lines
- Wireless facilities
- Poles and pole lines
- Railways
- Ditches
- Sewers
- Water, heat, or gas mains
- Pipelines
- Fences
- Gasoline tanks and pumps
- Any other structures referred to in ss. 337.401–337.404, F.S.⁴

A utility may not be installed, located, or relocated within a public ROW unless authorized by a written permit. However, for public roads or publicly owned rail corridors under DOT's jurisdiction, a utility relocation schedule and relocation agreement may be executed in lieu of a written permit.⁵

[Relocation of Facilities](#)

If a public ROW authority finds that a utility placed within the ROW limits of a public road or publicly owned rail corridor is unreasonably interfering in any way with the use, maintenance, improvement, extension, or expansion of the road or rail corridor, it must notify the utility or its agent in writing. Within 30 days of such notice, the utility owner must initiate the work necessary to alleviate the interference at its own expense.⁶ The work must be completed within a reasonable time as stated in the notice or a time agreed to by the authority and utility owner.⁷

[Communications Services Tax \(CST\) Simplification Law](#)

Chapter 202, F.S., is the Communications Services Tax (CST) Simplification Law. The term "[communications services](#)" means the transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals, including video services, to a point, or between or among points, by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method, regardless of the protocol used for such transmission or conveyance.⁸

Section [202.105, F.S.](#), provides the legislative findings and intent related to enactment of the CST simplification law. The law simplified the state and local tax and fee system for communications services by restructuring separate taxes and fees into a revenue-neutral CST centrally administered by the Department of Revenue, i.e. a single tax to replace multiple taxes and fees previously imposed.

The state CST rate, except for direct-to-home satellite service, is 4.92 percent.⁹ Local governments may also levy a discretionary CST.¹⁰

⁴ *Id.*

⁵ S. [337.401\(2\), F.S.](#)

⁶ S. [337.401\(1\), F.S.](#) This law provides a list of specific scenarios in which responsibility for relocation expenses is modified.

⁷ *Id.*

⁸ S. [202.11\(1\), F.S.](#) Excluded from this definition is information services; installation or maintenance of wiring or equipment on a customer's premises; the sale or rental of tangible personal property; the sale of advertising, including, but not limited to, directory advertising; bad check charges; late payment charges; billing and collection services; and internet access service, electronic mail service, electronic bulletin board service, or similar online computer services.

⁹ S. 202.12(1)(a) and (b), F.S.

¹⁰ S. [202.19, F.S.](#)

FLORIDA HOUSE OF REPRESENTATIVES

FINAL BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [HB 7031](#) [PCB WMC 25-01](#)

TITLE: Taxation

SPONSOR(S): Duggan

COMPANION BILL: None

LINKED BILLS: None

RELATED BILLS: None

FINAL HOUSE FLOOR ACTION: 93 Y's

7 N's

GOVERNOR'S ACTION: Approved

SUMMARY

Effect of the Bill:

- For sales tax, the bill repeals the business rent tax, creates a permanent back-to-school sales holiday for the month of August each year, exempts sales of certain disaster preparedness and other items and events, extends an exemption related to data centers for 10 years, and authorizes certain local discretionary sales surtaxes to be reduced or repealed. The bill allows Tourist Development Taxes to be used for infrastructure projects in certain counties and for beach lifeguards in all coastal counties.
- For property tax, the bill updates administrative provisions related to the value adjustment board process, creates two new affordable housing exemptions and amends three existing affordable housing provisions, provides an exemption for certain Gold Seal certified child care centers, modifies provisions related to agricultural properties, and exempts certain flight simulators from property tax.
- The bill also repeals the aviation fuel tax, delays the imposition of natural gas fuel taxes, doubles distributions made to certain medical centers from \$30 million to \$60 million annually, creates two new tax credit programs, extends a local rate freeze for communications services taxes, adopts the current Internal Revenue Code and exempts charitable trusts for corporate income tax purposes, reduces the pari-mutuel tax on cardrooms, removes a slot machine licensing fee, redirects distributions related to the horse industry and certain documentary stamp distributions, and makes other conforming, administrative, and procedural updates related to state and local taxes.

Fiscal or Economic Impact:

Staff estimates the total impact on state and local government revenues of the bill in Fiscal Year 2025-26 to be -\$2,039.3 million. See Revenue Impact Chart at the end of analysis for more detail.

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ANALYSIS

EFFECT OF THE BILL:

[Sales Tax](#)

[Business Rent Tax](#)

The bill repeals the 2.0% business rent tax effective October 1, 2025 (Section [37](#)), and makes conforming changes (Sections [36](#), [39](#), [40](#), [42](#), [44](#), [47](#), [49](#), [50](#), [52](#), [53](#), [68](#), [71](#), [76](#), [91](#), and [92](#)).

[Permanent Sales Tax Exemptions](#)

[Annual Back-to-School Holiday](#) (Section [45](#))

The bill creates a permanent [back-to-school sales tax holiday](#) that will occur for the entire month of August each year.

- During this period the following items that cost \$100 or less are exempt from the state sales tax and county discretionary sales surtaxes:
 - Clothing (defined as an “article of wearing apparel intended to be worn on or about the human body,” but excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs);

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Fuel Taxes

Aviation Fuel Tax

The bill repeals the motor fuel tax on aviation fuel, including aviation gasoline, aviation turbine fuels, and kerosene. It does this by repealing Part III of Chapter 206, Florida Statutes, comprised of the following statutes: [s. 206.9815, F.S.](#), [s. 206.9825, F.S.](#), [s. 206.9826, F.S.](#), [s. 206.9835, F.S.](#), [s. 206.9837, F.S.](#), [s. 206.9845, F.S.](#), [s. 206.9855, F.S.](#), [s. 206.9865, F.S.](#) and [s. 206.9875, F.S.](#) (Section [27](#))

The bill creates [s. 206.9925\(9\), F.S.](#) to define aviation fuel to mean fuel for use in aircraft, and includes aviation gasoline and aviation turbine fuels and kerosene. (Section [29](#))

The bill creates s. 212.08(4)(a)5., F.S., to clarify that aviation fuel continues to be exempt from sales and use tax. (Section [48](#))

The bill also makes conforming changes where necessary. (Sections [2](#), [26](#), [28](#), [30](#), [34](#), [35](#), [55](#), [69](#), and [70](#))

These changes take effect January 1, 2026.

Natural Gas Fuel Tax (Sections [31](#), [32](#), and [33](#))

The bill provides for a delay of the imposition of the [scheduled tax](#) on [natural gas fuel](#) that would have begun at a reduced [rate](#) January 1, 2026, and have been fully implemented on January 1, 2027. The bill changes the effective date of the imposition of these taxes to January 1, 2030, for the reduced rate, and January 1, 2031, for the full implementation. The bill also makes conforming changes related to registration and return filing provisions.

These changes take effect upon becoming law.

Communications Services Taxes

The bill extends the [current freeze](#) on rate increases for [local communications services taxes](#) (CST) from January 1, 2026 to January 1, 2031. (Section [24](#))

The bill also requires local governments to prioritize the use of local CST revenue for the timely review, processing, and approval of permit applications for the use of rights of way by providers, similar to the use of the [permit fees](#) replaced by CST. (Section [24](#))

Corporate Income Tax

Adoption of the Internal Revenue Code (Sections [60](#) and [61](#))

The bill updates the Florida corporate income tax code by adopting the [Internal Revenue Code](#) (IRC) as amended and in effect on January 1, 2025. This section of the bill is effective upon becoming law and applies retroactively to January 1, 2025.

The following rates were scheduled to be imposed on natural gas fuel²²⁴ effective January 1, 2027:²²⁵

- The excise tax on each motor fuel equivalent gallon of natural gas fuel will be 4 cents.
- An additional tax of 1 cent on each motor fuel equivalent gallon of natural gas fuel, which is designated as the “ninth-cent fuel tax.”
- An additional tax of 1 cent on each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the “local option fuel tax.”
- The additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the SCETS Tax, will be 5.8 cents per gallon, as adjusted by the Department of Revenue.
- The additional tax on each motor fuel equivalent gallon of natural gas fuel “for the privilege of selling natural gas fuel” will be 9.2 cents per gallon, as adjusted by the Department of Revenue.

[Communications Services Tax](#)

Chapter 202, F.S., is the Communications Services Tax (CST) Simplification Law. The term “communications services” means the transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals, including video services, to a point, or between or among points, by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method, regardless of the protocol used for such transmission or conveyance.²²⁶

Section [202.105, F.S.](#), provides the legislative findings and intent related to enactment of the CST simplification law. The law simplified a complicated state and local tax and fee system, by restructuring separate taxes and fees into a revenue-neutral CST centrally administered by the Department of Revenue (DOR), i.e. a single tax to replace multiple taxes and fees previously imposed. Among the Legislature’s stated intentions in creating the CST was that it not reduce the authority that municipalities or counties had to raise revenue in the aggregate, as such authority existed on February 1, 1989.

The state CST rate, except for direct-to-home satellite service, is 4.92 percent.²²⁷

²²⁴ “Natural gas fuel” is defined as “any liquefied petroleum gas product, compressed natural gas product, or combination thereof used in a motor vehicle as defined in section [206.01\(23\), F.S.](#) This term includes, but is not limited to, all forms of fuel commonly or commercially known or sold as natural gasoline, butane gas, propane gas, or any other form of liquefied petroleum gas, compressed natural gas, or liquefied natural gas. This term does not include natural gas or liquefied petroleum placed in a separate tank of a motor vehicle for cooking, heating, water heating, or electric generation.” Section [206.9951\(2\), F.S.](#)

²²⁵ Section [206.9955, F.S.](#)

²²⁶ Section [202.11\(1\), F.S.](#) Excluded from this definition is information services; installation or maintenance of wiring or equipment on a customer’s premises; the sale or rental of tangible personal property; the sale of advertising, including, but not limited to, directory advertising; bad check charges; late payment charges; billing and collection services; and internet access service, electronic mail service, electronic bulletin board service, or similar online computer services.

²²⁷ Section [202.12\(1\)\(a\) and \(b\), F.S.](#) For direct-to-home satellite service the rate is 9.07 percent.

[Local Communications Services Taxes](#)

Local governments may also levy a local CST:

- Charter counties and municipalities may levy a local CST at a rate of up to 5.1 percent for municipalities and charter counties that have not chosen to levy permit fees, and at a rate of up to 4.98 percent for municipalities and charter counties that have chosen to levy permit fees; and
- Noncharter counties may levy a local CST at a rate of up to 1.6 percent.²²⁸

These maximum rates do not include the add-ons, pursuant to [s. 337.401, F.S.](#), of up to 0.12 percent for municipalities and charter counties, or up to 0.24 percent for noncharter counties, if those local governments have elected not to require right-of-way permit fees.²²⁹

Under [s. 202.19\(5\), F.S.](#), any discretionary sales surtax levied by a county or school board under [s. 212.055, F.S.](#), is imposed as a local CST. This surtax is added to the adopted local rate at the respective conversion rate, as determined in accordance with methodology and chart in [s. 202.20\(3\), F.S.](#)

The local discretionary CST and add-on rates, if applicable, constitute the total local adopted rate.²³⁰ The total local CST rates vary by jurisdiction.

Local CST is considered general revenue for the levying local government and can be used for any public purpose.²³¹

[Local Communications Services Tax Rate Freeze](#)

HB 7063 (2023) revised [s. 202.19, F.S.](#), to require that any local CST rate in effect as of January 1, 2023, cannot be increased before January 1, 2026. The bill also provided that any increases to discretionary sales tax, levied pursuant to [s. 212.055, F.S.](#), may not be added to the local CST under [s. 202.19, F.S.](#), before January 1, 2026.

[Fees Replaced by CST](#)

The local CST includes and is in lieu of any fee or other consideration, including, but not limited to, application fees, transfer fees, renewal fees, or claims for related costs, to which the municipality or county is otherwise entitled for granting permission to dealers of communications services to use or occupy its roads or rights-of-way for the placement, construction, and maintenance of poles, wires, and other fixtures used in the provision of communications services.²³² Additionally, the term “replaced revenue sources” includes permit fees relating to use of rights-of-way collected from communication services providers; however, if a municipality or charter county elects the option to charge permit fees pursuant to [s. 337.401\(3\)\(c\), F.S.](#), such fees are not be included as a replaced revenue source.²³³ Permit fees are generally required to be equal to the direct and actual cost of the regulatory activity of issuing and processing permits and related activities.²³⁴

²²⁸ Section [202.19, F.S.](#)

²²⁹ Section [337.401\(3\)\(c\), F.S.](#)

²³⁰ Florida Department of Revenue, *2023 Agency Legislative Bill Analysis for SB 1432*, (Mar. 14, 2023)

²³¹ Section [202.19\(8\), F.S.](#)

²³² Section [202.19\(3\)\(a\), F.S.](#)

²³³ Section [202.20\(2\)\(b\)1.e., F.S.](#)

²³⁴ Section [337.401\(3\)\(c\), F.S.](#)



Taxpayer Bill of Rights (TABOR)

Tax Payer Bill of Rights (TABOR) Background

The Colorado Experience and Florida's History with Revenue Caps

Why this matters now: the Taxation and Budget Reform Commission convenes again in 2027 for its constitutionally mandated 20-year review, and CFO Blaise Ingoglia has publicly called for a Colorado-style Taxpayer Bill of Rights, describing it as a model worth pursuing for Florida. This memo gives committee members a concise, common foundation before that conversation advances.

1. What Is a Taxpayer Bill of Rights?

A Taxpayer Bill of Rights, or TABOR, is a constitutional formula that limits how fast government revenue or spending can grow each year. The formula is almost always the same: inflation plus population growth. Anything collected above that limit must be refunded to taxpayers or, in some versions, set aside until voters agree to let government keep and spend it. Any new tax, a rate increase, an extension of an expiring tax, or new government debt requires voter approval at the ballot box — the legislature or a local governing body cannot do it alone.

Colorado is the only state that has ever enacted one. Voters there approved TABOR by citizen initiative in 1992, and it remains part of the Colorado Constitution today. Since 2004, TABOR-style proposals have been introduced or promoted in roughly 29 states, including Florida on two separate occasions. Every one of them has failed — rejected by voters, vetoed, or removed from the ballot before a vote could occur.

Colorado's Taxpayer's Bill of Rights (TABOR), a 1992 constitutional amendment, requires voter approval for tax and revenue increases and generally caps state revenue growth to inflation plus population change, refunding any excess to taxpayers. Every significant fiscal policy shift in Colorado since then has had to work around, through, or against that cap. Over the past five years, the pattern has been consistent: the legislature and citizen groups have gone to voters repeatedly — mostly during off-year and general elections — seeking narrow, program-specific permission to retain revenue above the TABOR cap, rather than attempting to repeal or broadly restructure TABOR itself. Since TABOR's adoption in 1992 through 2025, Colorado voters have decided 42 statewide revenue-related measures; 16 (38%) were approved and 26 (62%) were defeated, underscoring how difficult it remains to win voter approval even for narrowly tailored asks.

The largest action is unfolding now: legislators referred Proposition NN to the November 2026 ballot to raise the TABOR cap by an estimated \$4.6 billion and redirect the associated revenue — which would otherwise be refunded to taxpayers — primarily to K-12 education. Voters will also decide a citizen-initiated graduated income tax measure and a separate TABOR-carve-out for conservation funding on the same ballot.

Colorado TABOR at a Glance

Feature	How It Works
Revenue cap formula	Annual revenue growth is limited to inflation plus population growth.
Surplus revenue	Collections above the cap must be refunded to taxpayers, unless voters approve keeping the excess.
New taxes or debt	Any new tax, tax rate increase, extension of an expiring tax, or new debt requires voter approval at the ballot.
The “ratchet-down” effect	Each year’s cap is set from the prior year’s actual revenue. A recession that depresses collections permanently lowers the baseline the cap grows from, even after the economy recovers.

The mechanism that does the most damage: the “ratchet-down” effect

TABOR's cap is not fixed — it resets every year based on the prior year's actual revenue. In a recession, when collections fall, that lower figure becomes the new floor the cap grows from going forward. Even after the economy recovers, government revenue is capped relative to the recession-era low rather than to what was collected before the downturn. Over time, this compounds: each recession permanently shrinks the base, and the formula never allows a full catch-up.

2. The Colorado Experience

Colorado's 32-plus years under TABOR offer the only real-world test of how this policy performs. The results have been closely studied, and the consensus findings are consistent:

- Colorado's national ranking in K-12 spending as a share of personal income fell from 35th to 49th among the states after TABOR took effect, according to research cited by the Center on Budget and Policy Priorities.
- Colorado's ranking for children receiving full vaccinations fell from 24th to 50th over the same period.
- The ratchet-down effect hit hardest during the early-2000s recession, compressing the state's revenue base so severely that voters themselves intervened.
- In 2005, Colorado voters approved Referendum C, which suspended TABOR's revenue limit for five years specifically to reverse a documented decline in public services — an acknowledgment, by the electorate that adopted TABOR, that the formula had gone too far.
- The strain has not fully resolved. As recently as 2025, members of the Colorado legislature introduced a bill to authorize a formal legal challenge to TABOR's constitutionality; it did not pass, but its introduction reflects how unsettled TABOR's application remains more than three decades in — including ongoing litigation over how it applies to local governments.

The throughline for committee members: TABOR's damage is not a one-time adjustment. It compounds through every recession, and it has required direct voter intervention to correct even in the one state that adopted it.

Year-by-Year Timeline over the Past Five Years (Colorado)

2021 — Mixed results on TABOR-adjacent measures

- Proposition 119 (citizen initiative): would have created an out-of-school learning enrichment program funded by raising the marijuana retail sales tax. Failed, 45.75% to 54.25%.
- Proposition 120 (citizen initiative): would have reduced residential and non-residential property tax assessment rates and authorized the state to retain \$25 million in TABOR surplus revenue for five years to backfill local governments. Failed.

2022 — Healthy School Meals for All (Proposition FF) established

- Proposition FF (legislatively referred): created the Healthy School Meals for All program, funded by reducing state income tax deductions for households with federal adjusted gross income above \$300,000. Approved, 56.75% to 43.25%. This is the funding base that 2025's Propositions LL and MM would later revisit.

2023 — One major TABOR reform rejected, one narrow retention approved

- Proposition HH (legislatively referred, May 2023): would have reduced property taxes for homes and businesses in exchange for smaller future TABOR refunds, backfilling local governments and school districts from the state surplus. Defeated by nearly three-fifths of voters, 40.36% to 59.64% — the most significant attempted TABOR trade-off rejected in this period.
- Proposition II (legislatively referred): allowed the state to retain roughly \$23.65 million in nicotine/tobacco/vape tax revenue collected above TABOR-required refund levels, redirecting it to preschool funding. Approved, 67.53% to 32.47%.

2024 — No major statewide TABOR revenue measure

Colorado's 2024 statewide ballot focused on other issues (an open-primary/ranked-choice proposal and parole eligibility for violent offenders); no significant TABOR-related fiscal measure reached voters that year.

2025 — Twin measures shore up school meals funding

- Proposition LL (legislatively referred, via House Bill 25-1274): allowed the state to keep roughly \$11.3 million in revenue collected above the original Proposition FF estimate, plus interest, rather than refunding it to higher-income taxpayers. Approved, roughly 63% to 37%.
- Proposition MM (legislatively referred): further reduced income tax deductions for households earning \$300,000+ (average increase of about \$486/year per affected household) to raise an additional \$95 million annually, funding both school meals and SNAP food-assistance support. Approved, 59.73% to 40.27%.
- Both measures passed by wide margins with no organized opposition campaign, though Republican legislators opposed both when referring them to the ballot.

2026 — The largest cap adjustment yet, on the ballot in November

- Senate Bill 135, introduced March 5, 2026 and passed by the General Assembly May 12, 2026, refers Proposition NN to the November 3, 2026 ballot. It would let the state retain and spend revenue collected above the TABOR cap, up to the amount of its annual K-12 spending — effectively raising the cap. At least half of the retained surplus, plus an additional 2% of K-12 expenditures, would be dedicated to schools.
- Fiscal analysts estimate Proposition NN could raise the spending cap by at least \$4.6 billion and eliminate over \$1 billion in taxpayer refunds over the next two years. It follows roughly \$1.5 billion in state budget cuts made this year to close a shortfall driven largely by rising Medicaid costs.
- Proposition 137 (citizen initiative, same ballot): would exempt sales tax revenue from sporting goods and equipment from TABOR's refund requirement, redirecting it instead to a new fund for water, land, and wildfire-prevention programs.
- Initiative 195 (citizen initiative, qualified September 1, 2026): not a TABOR-cap measure itself, but part of the same funding debate — it would replace Colorado's flat income tax with a graduated rate structure, raising rates on income above \$500,000 to fund K-12, health care, and child care, framed by proponents as an answer to TABOR-driven budget constraints.

Pattern to Watch

Across all five years, the through-line is the same: rather than seeking to repeal or restructure TABOR outright, both the legislature and citizen coalitions have consistently pursued narrow, revenue-specific carve-outs — usually tied to a single popular program (school meals, preschool, K-12 broadly, conservation). Legislatively referred measures have a meaningfully higher success rate than citizen initiatives (65% vs. 5% historically), which explains why the largest pending action, Proposition NN, came from the General Assembly rather than a petition drive. Proposition NN in November 2026 represents the largest single cap adjustment attempted in this five-year window and is the one most likely to draw sustained committee interest given its scale and its direct trade-off against taxpayer refunds.

3. Florida's Prior Attempts — and Why Both Failed

Florida has attempted its own TABOR twice in the past two decades. Both efforts reached a formal decision point, and both fell short — one struck down by the courts, the other rejected directly by voters.

Year	Vehicle	Outcome	Why It Failed
2007–08	Taxation and Budget Reform Commission — Amendment 5	Struck from the ballot	Florida Supreme Court removed it in September 2008 for violating the single-subject rule and using misleading ballot language.
2011–12	Legislature-referred Amendment 3, “Smart Cap” (SJR 958)	Defeated at the polls, Nov. 2012	Modeled directly on Colorado’s TABOR; opposed by AARP, the League of Women Voters, and local government and education groups; fell short of Florida’s 60% approval threshold.

Sources: Florida Supreme Court ballot rulings (2008); Florida Division of Elections, November 2012 general election results.

The 2012 measure is the closer analogue to what is being discussed today: it copied Colorado's population-plus-inflation formula almost exactly, replacing Florida's existing revenue limit (which had been tied to personal income growth, a measure that moves more closely with the state's actual economy). It was opposed by AARP and the League of Women Voters, among others, on the grounds that a rigid formula could not keep pace with the needs of a fast-growing, aging state — and Florida voters agreed, denying it the 60% supermajority the state constitution requires for any constitutional amendment.

4. The Current Landscape in Florida

Two developments are converging to bring TABOR back into Florida's conversation:

- **The Taxation and Budget Reform Commission (TBRC) reconvenes in 2027.**

The Florida Constitution requires this 25-member commission to meet every 20 years — 2007, 2027, 2047, and so on — to review the state's tax structure and budget process and, if it chooses, place proposed constitutional amendments directly on the ballot without needing legislative approval first. The 2007–08 commission is the same body that produced Florida's first TABOR attempt.

- **CFO Ingoglia has named TABOR directly.**

Building on a series of local government spending reviews and transparency legislation, CFO Blaise Ingoglia has said Florida should pursue a taxpayer bill of rights modeled on Colorado's, including mandatory spending caps. His office's current legislative agenda — budget standardization and disclosure requirements, and the proposed Florida Agency for Fiscal Oversight — are statutory transparency measures, not a constitutional revenue cap. But his public comments signal that a true TABOR remains the longer-term goal.

This is unfolding alongside a separate, already-approved track: a constitutional amendment raising the homestead exemption (to \$150,000 in 2027 and \$250,000 in 2028) goes before voters in November 2026. That measure is a property tax change, not a TABOR-style revenue cap — but it shows the current appetite in Tallahassee for constitutional fiscal measures, and it will shape the budget environment the TBRC steps into.

5. Questions for the Committee to Watch

- Scope: would a renewed proposal apply only to the state, as in 2012, or extend to counties and municipalities, as Colorado's does?
- Design: would it include an annual ratchet, the specific mechanism that produced Colorado's compounding revenue losses — or a different formula intended to avoid it?
- Vehicle: does it arrive through the Legislature (60% vote needed to reach the ballot, as in 2012) or through the TBRC, which can refer amendments directly?
- Override: what threshold would be required to exceed the cap — a simple council vote, a supermajority, or a public referendum, as in Colorado?

Florida has now rejected this policy twice — once by the courts on technical grounds, once by voters on the merits. Understanding both outcomes, and Colorado's three-decade track record in between, is the foundation for how this committee engages if the idea resurfaces through the 2027 Commission.

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1
2 A joint resolution proposing an amendment to Section 1
3 of Article VII and the creation of Section 19 of
4 Article VII and Section 32 of Article XII of the State
5 Constitution to replace the existing state revenue
6 limitation with a new state revenue limitation based
7 on inflation and population changes.
8

9 Be It Resolved by the Legislature of the State of Florida:
10

11 That the following amendment to Section 1 of Article VII
12 and the creation of Section 19 of Article VII and Section 32 of
13 Article XII of the State Constitution are agreed to and shall be
14 submitted to the electors of this state for approval or
15 rejection at the next general election or at an earlier special
16 election specifically authorized by law for that purpose:
17

18 ARTICLE VII

19 FINANCE AND TAXATION

20 SECTION 1. Taxation; appropriations; state expenses; ~~state~~
21 ~~revenue limitation.~~

22 (a) No tax shall be levied except in pursuance of law. No
23 state ad valorem taxes shall be levied upon real estate or
24 tangible personal property. All other forms of taxation shall be
25 preempted to the state except as provided by general law.

26 (b) Motor vehicles, boats, airplanes, trailers, trailer
27 coaches and mobile homes, as defined by law, shall be subject to
28 a license tax for their operation in the amounts and for the
29 purposes prescribed by law, but shall not be subject to ad
valorem taxes.

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(c) No money shall be drawn from the treasury except in pursuance of appropriation made by law.

(d) Provision shall be made by law for raising sufficient revenue to defray the expenses of the state for each fiscal period.

~~(e) Except as provided herein, state revenues collected for any fiscal year shall be limited to state revenues allowed under this subsection for the prior fiscal year plus an adjustment for growth. As used in this subsection, "growth" means an amount equal to the average annual rate of growth in Florida personal income over the most recent twenty quarters times the state revenues allowed under this subsection for the prior fiscal year. For the 1995-1996 fiscal year, the state revenues allowed under this subsection for the prior fiscal year shall equal the state revenues collected for the 1994-1995 fiscal year. Florida personal income shall be determined by the legislature, from information available from the United States Department of Commerce or its successor on the first day of February prior to the beginning of the fiscal year. State revenues collected for any fiscal year in excess of this limitation shall be transferred to the budget stabilization fund until the fund reaches the maximum balance specified in Section 19(g) of Article III, and thereafter shall be refunded to taxpayers as provided by general law. State revenues allowed under this subsection for any fiscal year may be increased by a two-thirds vote of the membership of each house of the legislature in a separate bill that contains no other subject and that sets forth the dollar amount by which the state revenues allowed will be increased. The vote may not be taken less than seventy-two hours~~

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59 ~~after the third reading of the bill. For purposes of this~~
60 ~~subsection, "state revenues" means taxes, fees, licenses, and~~
61 ~~charges for services imposed by the legislature on individuals,~~
62 ~~businesses, or agencies outside state government. However,~~
63 ~~"state revenues" does not include: revenues that are necessary~~
64 ~~to meet the requirements set forth in documents authorizing the~~
65 ~~issuance of bonds by the state; revenues that are used to~~
66 ~~provide matching funds for the federal Medicaid program with the~~
67 ~~exception of the revenues used to support the Public Medical~~
68 ~~Assistance Trust Fund or its successor program and with the~~
69 ~~exception of state matching funds used to fund elective~~
70 ~~expansions made after July 1, 1994; proceeds from the state~~
71 ~~lottery returned as prizes; receipts of the Florida Hurricane~~
72 ~~Catastrophe Fund; balances carried forward from prior fiscal~~
73 ~~years; taxes, licenses, fees, and charges for services imposed~~
74 ~~by local, regional, or school district governing bodies; or~~
75 ~~revenue from taxes, licenses, fees, and charges for services~~
76 ~~required to be imposed by any amendment or revision to this~~
77 ~~constitution after July 1, 1994. An adjustment to the revenue~~
78 ~~limitation shall be made by general law to reflect the fiscal~~
79 ~~impact of transfers of responsibility for the funding of~~
80 ~~governmental functions between the state and other levels of~~
81 ~~government. The legislature shall, by general law, prescribe~~
82 ~~procedures necessary to administer this subsection.~~

83 SECTION 19. State revenue limitation.—

84 (a) STATE REVENUE LIMITATION.—Except as provided in this
85 section, state revenues collected in any fiscal year are limited
86 as follows:

87 (1) For the 2014-2015 fiscal year, state revenues are

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88 limited to an amount equal to the state revenues collected
89 during the 2013-2014 fiscal year multiplied by the sum of the
90 adjustment for growth plus four one-hundredths.

91 (2) For the 2015-2016 fiscal year, state revenues are
92 limited to an amount equal to the state revenue limitation for
93 fiscal year 2014-2015 multiplied by the sum of the adjustment
94 for growth plus three one-hundredths.

95 (3) For the 2016-2017 fiscal year, state revenues are
96 limited to an amount equal to the state revenue limitation for
97 fiscal year 2015-2016 multiplied by the sum of the adjustment
98 for growth plus two one-hundredths.

99 (4) For the 2017-2018 fiscal year, state revenues are
100 limited to an amount equal to the state revenue limitation for
101 fiscal year 2016-2017 multiplied by the sum of the adjustment
102 for growth plus one one-hundredth.

103 (5) For the 2018-2019 fiscal year and thereafter, state
104 revenues are limited to an amount equal to the state revenue
105 limitation for the previous fiscal year multiplied by the
106 adjustment for growth.

107 (6) The adjustment for growth for a fiscal year shall be
108 determined by March 1 preceding the fiscal year using the latest
109 information available. Once the adjustment for growth is
110 determined for a fiscal year, it may not be changed based on
111 revisions to the information used to make the determination.

112 (b) REVENUES IN EXCESS OF THE LIMITATION.—State revenues
113 collected in any fiscal year in excess of the revenue limitation
114 shall be transferred to the budget stabilization fund until the
115 fund reaches the maximum balance specified in Section 19(g) of
116 Article III, and thereafter shall be used for the support and

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117 maintenance of public schools by reducing the minimum financial
118 effort required from school districts for participation in a
119 state-funded education finance program, or, if the minimum
120 financial effort is no longer required, returned to taxpayers as
121 provided by general law.

122 (c) AUTHORITY OF THE LEGISLATURE TO INCREASE THE REVENUE
123 LIMITATION.—

124 (1) The state revenue limitation for any fiscal year may be
125 increased by a two-thirds vote of the membership of each house
126 of the legislature. Unless otherwise provided by the bill
127 increasing the revenue limitation, the increased revenue
128 limitation enacted under this paragraph shall be used to
129 determine the revenue limitation for future fiscal years.

130 (2) The state revenue limitation for any one fiscal year
131 may be increased by a three-fifths vote of the membership of
132 each house of the legislature. Increases to the revenue
133 limitation enacted under this paragraph must be disregarded when
134 determining the revenue limitation in subsequent fiscal years.

135 (3) A bill increasing the revenue limitation may not
136 contain any other subject and must set forth the dollar amount
137 by which the state revenue limitation will be increased. The
138 vote may not be taken less than seventy-two hours after the
139 third reading in either house of the legislature of the bill in
140 the form that will be presented to the governor.

141 (d) AUTHORITY OF THE ELECTORS TO INCREASE THE REVENUE
142 LIMITATION.—The legislature may propose an increase in the state
143 revenue limitation pursuant to a concurrent resolution enacted
144 by a three-fifths vote of the membership of each house. The
145 proposed increase shall be submitted to the electors at the next

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146 general election held more than ninety days after the resolution
147 is filed with the custodian of state records. However, the
148 legislature may submit the proposed increase at an earlier
149 special election held more than ninety days after it is filed
150 with the custodian of state records pursuant to a law enacted by
151 the affirmative vote of three-fourths of the membership of each
152 house of the legislature. The resolution must set forth the
153 dollar amount by which the state revenue limitation will be
154 increased. Unless otherwise provided in the resolution, the
155 increased revenue limitation shall be used to determine the
156 revenue limitation for future fiscal years. The proposed
157 increase shall take effect if it is approved by a vote of at
158 least 60 percent of the electors voting on the matter.

159 (e) REVENUE LIMIT ADJUSTMENT BY THE LEGISLATURE.—The
160 legislature shall provide by general law for adjustments to the
161 state revenue limitation to reflect:

162 (1) The fiscal impact of transfers of responsibility for
163 the funding of governmental functions between the state and
164 other levels of government occurring after May 6, 2011; or

165 (2) The fiscal impact of a new federal mandate.

166 (f) GENERAL LAW IMPLEMENTATION.—The legislature shall, by
167 general law, prescribe procedures necessary to administer this
168 section.

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

170 (1) "Adjustment for growth" means an amount equal to the
171 average for the previous five years of the product of the
172 inflation factor and the population factor.

173 (2) "Inflation factor" means an amount equal to one plus
174 the percent change in the calendar year annual average of the

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Consumer Price Index. The term "Consumer Price Index" means the Consumer Price Index for All Urban Consumers, U.S. city average (not seasonally adjusted, current base for all items), as published by the United States Department of Labor. In the event the index ceases to exist, the legislature shall determine the successor index by general law.

(3) "Population factor" means an amount equal to one plus the percent change in population of the state as of April 1 compared to April 1 of the prior year. For purposes of calculating the annual rate of change in population, the state's official population estimates shall be used.

(4) "State revenues" means taxes, fees, licenses, fines, and charges for services imposed by the legislature on individuals, businesses, or agencies outside state government. However, the term "state revenues" does not include: revenues that are necessary to meet the requirements set forth in documents authorizing the issuance of bonds by the state for bonds issued before July 1, 2012; revenues that are used to provide matching funds for the federal Medicaid program with the exception of the revenues used to support the Public Medical Assistance Trust Fund or its successor program and with the exception of state matching funds used to fund optional expansions made after July 1, 1994; proceeds from the state lottery returned as prizes; receipts of the Florida Hurricane Catastrophe Fund and Citizens Property Insurance Corporation; receipts of public universities and colleges; balances carried forward from prior fiscal years; taxes, fees, licenses, fines, and charges for services imposed by local, regional, or school district governing bodies; or revenue from taxes, fees,

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licenses, fines, and charges for services authorized by any
amendment or revision to this constitution after May 6, 2011.

ARTICLE XII

SCHEDULE

SECTION 32. State revenue limitation.—The amendment to
Section 1 and the creation of Section 19 of Article VII,
revising the state revenue limitation, and this section take
effect upon approval by the electors and apply beginning in the
2014-2015 state fiscal year.

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

ARTICLE VII, SECTIONS 1 and 19

ARTICLE XII, SECTION 32

CONSTITUTIONAL AMENDMENT

STATE GOVERNMENT REVENUE LIMITATION.—This proposed
amendment to the State Constitution replaces the existing state
revenue limitation based on Florida personal income growth with
a new state revenue limitation based on inflation and population
changes. Under the amendment, state revenues, as defined in the
amendment, collected in excess of the revenue limitation must be
deposited into the budget stabilization fund until the fund
reaches its maximum balance, and thereafter shall be used for
the support and maintenance of public schools by reducing the
minimum financial effort required from school districts for
participation in a state-funded education finance program, or,
if the minimum financial effort is no longer required, returned
to the taxpayers. The Legislature may increase the state revenue
limitation through a bill approved by a super majority vote of
each house of the Legislature. The Legislature may also submit a

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233 proposed increase in the state revenue limitation to the voters.
234 The Legislature must implement this proposed amendment by
235 general law. The amendment will take effect upon approval by the
236 electors and will first apply to the 2014-2015 state fiscal
237 year.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Rules Committee

BILL: CS/SJR 958

INTRODUCER: Budget Subcommittee on Finance and Tax

SUBJECT: State Government Revenue Limitation

DATE: February 23, 2011

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Cote	Diez-Arguelles	BFT	Fav/CS
2.	Cote	Meyer, C.	BC	Favorable
3.	Cote	Phelps	RC	Favorable
4.				
5.				
6.				

Please see Section VIII. for Additional Information:

- | | | |
|------------------------------|--|---|
| A. COMMITTEE SUBSTITUTE..... | ☒ | Statement of Substantial Changes |
| B. AMENDMENTS..... | ☐ | Technical amendments were recommended |
| | ☐ | Amendments were recommended |
| | ☐ | Significant amendments were recommended |

I. Summary:

This joint resolution amends Section 1, Article VII and creates Section 19, Article VII and Section 32, Article XII of the Florida Constitution. The joint resolution:

- Replaces the existing state revenue limitation based on Florida personal income growth with a new state revenue limitation based on changes in population and inflation.
- Requires excess revenues to be deposited into the Budget Stabilization Fund, used to support public education, or returned to the taxpayers.
- Adds fines and revenues used to pay debt service on bonds issued after July 1, 2012 to the state revenues subject to the limitation.
- Authorizes the Legislature to increase the revenue limitation by a supermajority vote.
- Authorizes the Legislature to place a proposed increase before the voters, requiring approval by 60 percent of the voters.

The proposed amendment will be submitted to the electors at the general election in 2012 or at an earlier election specifically authorized by law, and, if approved, will take effect upon approval by the electors. The new state revenue limitation will first apply to state fiscal year 2014-15.

II. Present Situation:

In 1994, Florida's voters approved an amendment to the State Constitution¹ that limits state revenue collections to the prior year's allowed revenue plus an adjustment for the growth in the Florida economy, as measured by state personal income.² The revenue limit in any year is determined by multiplying the average annual growth rate in Florida personal income in the previous five years by the maximum amount of revenue permitted under the limitation in the previous year. Excess collections are deposited in the Budget Stabilization Fund until it is fully funded and thereafter must be refunded to taxpayers as provided by general law. The Legislature, by a two-thirds vote of the membership of each house, may increase the allowable state revenue for any fiscal year. Such an increase must be in a separate bill that contains no other subject and must set forth the dollar amount by which the state revenues are increased. The Legislature must wait 72 hours after the third reading of the bill before taking a vote.

For purposes of the limitation, "state revenues" are defined as taxes, fees, licenses, and charges for services imposed by the Legislature on individuals, businesses, or agencies outside state government.³ "State revenues" does not include:

- Revenues necessary to meet bond requirements
- Revenues that provide matching funds for the federal Medicaid program (with the exception of revenues used to support the Public Medical Assistance Trust Fund and revenues used to fund elective expansions to Medicaid made after July 1, 1994);
- Proceeds from the state lottery returned as prizes;
- Receipts of the Florida Hurricane Catastrophe Trust Fund;
- Balances carried forward from prior fiscal years;
- Taxes, licenses, fees, and charges for services imposed by local governments; or
- Taxes, licenses, fees and charges for services required to be imposed by an amendment or revision to the constitution after July 1, 1994.

In addition to the revenues explicitly not included, the definition of state revenues excludes grants from the federal government and other revenues that are not "taxes, fees, licenses, and charges for services imposed by the legislature . . ."

¹ Article VII, Section 1(e), Florida Constitution.

² Generally, Florida personal income is a measure of all earnings (wages, salaries, proprietor's income), plus dividends, interest, rent and transfer payments.

³ Examples of state revenue sources covered by the limitation include auto title and lien fees, beverage licenses, cigarette and other tobacco products tax, corporation fees and income tax, documentary stamp taxes, estate tax, hotel and restaurant licenses and fees, hunting and fishing licenses, insurance premium tax, motor fuels taxes, pari-mutuel tax, pollutant taxes, sales and use tax, severance taxes, and unemployment compensation tax. (See *2010 Florida Tax Handbook* for examples of other state revenue sources, <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2010.pdf>)

The constitution requires that in the event there is a transfer of responsibility for the funding of governmental functions between the state and other level of government, an adjustment to the revenue limitation must be made by general law to reflect the fiscal impact of this transfer.⁴

The constitution also requires the legislature to adopt procedures necessary to administer the revenue limitation by general law; however, such legislation has not been enacted.

Impacts of the Constitutional Revenue Limitation

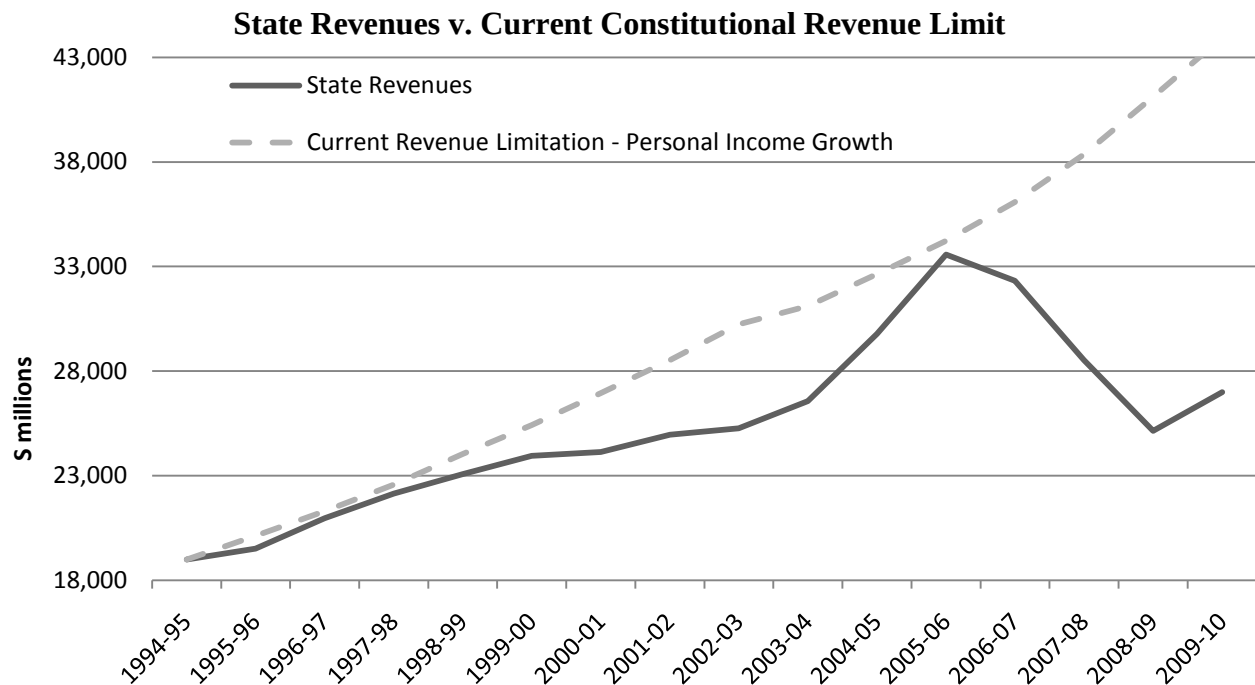
In the first few years after the adoption of the constitutional revenue limitation, state revenue collections were close to the constitutional limitation. Since that time, however, revenues subject to the limitation have generally grown more slowly than personal income. The only other year revenues came close to the limitation was in 2005-2006 when state revenues came within \$658m of the limitation.

Since 1999, the Florida Legislature has enacted several measures to reduce state revenue. For example, the intangibles tax, sales and use tax, beverage tax, corporate income tax, and pari-mutuel tax have all been reduced by the Legislature. Additionally, changes in federal law have caused a reduction in estate tax revenue. These changes in tax laws have contributed to the widening gap between state revenues and the revenue limit.

Finally, the effects of the recent recession have also contributed to the widening gap. The gap is not expected to narrow in the foreseeable future.

The following chart displays the history of the current revenue limitation.

⁴ In 2002, the Legislature removed State University System revenues from the definition of “state revenues.” See Chapter 2002-387, Laws of Florida.



Tax and Expenditure Limits in Other States

Thirty states currently have some kind of limit on taxes or expenditures.⁵ These limits are designed to restrain growth in government spending by placing constitutional or statutory restrictions on the amount government can spend or on the amount of revenue government can raise. Generally, they fall into one of the categories described below:

- Revenue limits which tie yearly increases in revenue to personal income or some other type of measure such as inflation or population;
- Expenditure limits similarly linked to personal income or another growth index;
- Appropriations limited to a percentage of the revenue estimate;
- Voter approval requirements for all tax increases over a specified amount; or
- Legislative supermajority requirements for a two-thirds, three-fourths, or four-fifths majority vote in both chambers to pass a tax increase or new taxes.
- Some states have combined components of these types of limits.

In terms of limiting budgets, results from studies are mixed. Many studies conclude that the state limits have not been as effective as proponents envisioned because of the ease with which state governments can circumvent the limits. Some fiscal policy experts agree that voter approval and supermajority requirements place tighter constraints on state governments than other revenue and expenditure limits.

⁵ This discussion of other state limitations is largely adapted from *State Tax and Expenditure Limits 2008*, National Conference of State Legislatures, <http://www.ncsl.org/default.aspx?tabid=12633>.

Revenue Limitation in Colorado

In 1992, Colorado voters passed what some consider the most restrictive revenue limitation in the nation.⁶ The Colorado law applies to all taxing districts within the state and voter approval is required to approve any tax increase. Additionally, the Colorado revenue limitation restricts general revenue to the prior year's revenues adjusted for population growth and inflation. Since the limit is based on prior year's revenues rather than the prior year's revenue limitation, any decline in revenues due to a recession leads to a permanent ratcheting down of spending levels. After the recession in the early 2000s, the ratcheting down effect held the revenue base at recessionary levels. In 2005, Colorado voters suspended the revenue limitation for a period of five years to ease existing limits and allow the budget to recover and move forward.

III. Effect of Proposed Changes:

This joint resolution proposes an amendment to the Florida Constitution that replaces the current state revenue limitation with a new limitation. The major changes are:

- the use of personal income in the growth factor is replaced with a growth factor based on population and inflation;
- the base year is updated to Fiscal Year 2013-14;
- the definition of "state revenues" subject to the limitation is expanded to include fines and revenues used to pay debt service for bonds issued by the state after July 1, 2012; and
- the definition of "state revenues" subject to the limitation is revised to explicitly exclude receipts of Citizens Property Insurance Corporation, public universities and colleges.

State Revenue Limitation

Section 19 of Article VII of the State Constitution is created and limits state revenues in any fiscal year as follows:

- For the 2014-2015 fiscal year, to an amount equal to the state revenues collected during the 2013-2014 fiscal year multiplied by the sum of the adjustment for growth plus four one-hundredths.
- For the 2015-2016 fiscal year, to an amount equal to the state revenues collected during the 2014-2015 fiscal year multiplied by the sum of the adjustment for growth plus three one-hundredths.
- For the 2016-2017 fiscal year, to an amount equal to the state revenues collected during the 2015-2016 fiscal year multiplied by the sum of the adjustment for growth plus two one-hundredths.

⁶See, e.g., McGuire, Therese and Kim Rueben. 2006. "The Colorado revenue limit: The economic effects of TABOR." Washington, DC: Economic Policy Institute Briefing Paper No. 172, <http://www.epi.org/publications/entry/bp172/>.

- For the 2017-2018 fiscal year, to an amount equal to the state revenues collected during the 2016-2017 fiscal year multiplied by the sum of the adjustment for growth plus one one-hundredth.
- For the 2018-2019 fiscal year and thereafter, state revenues are limited to an amount equal to the state revenue limitation for the previous fiscal year multiplied by the adjustment for growth.

The “adjustment for growth” is defined as an amount equal to the average for the previous five years of the product of the inflation factor and the population factor. The “inflation factor” is defined as an amount equal to one plus the percent change in the calendar year annual average Consumer Price Index for All Urban Consumers, U.S city average, as published by the United States Department of Labor. Finally, the “population factor” is defined as an amount equal to one plus the percent change in the population of the state as of April 1 compared to April 1 of the prior year.

The adjustment for growth must be determined by March 1 preceding the applicable fiscal year using the latest available information, and once determined, may not be changed based on revisions to such information.

Like the current limitation, the proposed limitation does not apply to all revenues received by the state. The limitation applies only to revenues generally considered to be within the Legislature’s control and used to fund state expenditures. “State revenues” are defined to mean taxes, fees, licenses, fines, and charges for services imposed by the legislature on individuals, businesses or agencies outside state government. “State revenues” does not include:

- Revenues necessary to meet bond requirements set forth in documents authorizing the issuance of bonds by the state for bonds issues prior to July 1, 2012;
- Revenues that provide matching funds for the federal Medicaid program (with the exception of revenues used to support the Public Medical Assistance Trust Fund and revenues used to fund optional expansions made after July 1, 1994);
- Proceeds from the state lottery returned as prizes;
- Receipts of the Florida Hurricane Catastrophe Trust Fund and Citizens Property Insurance Corporation;
- Receipts of public universities and colleges;
- Balances carried forward from prior fiscal years;
- Taxes, licenses, fees, fines and charges for services imposed by local, regional or school district governing bodies; or
- Taxes, licenses, fees, fines and charges for services authorized by an amendment or revision to the constitution after May 6, 2011.

Revenues in Excess of the Limit

State revenues collected for any fiscal year in excess of the revenue limitation are transferred to the Budget Stabilization Fund until the fund reaches its maximum balance as provided in Article

III, Section 19(g) of the Florida Constitution⁷. Thereafter, excess revenues must be used for the support and maintenance of public schools by reducing the minimum financial effort required from school districts for participation in a state-funded education finance program, or, if the minimum financial effort is no longer required, returned to taxpayers as provided by general law.

Authority of the Legislature to Increase the Revenue Limitation

The Legislature has two options to increase the state revenue limitation:

- 1) The Legislature, by a two-thirds vote of the membership of each house, may increase the revenue limitation for any fiscal year. Unless otherwise provided by the bill increasing the revenue limitation, the increased revenue limitation shall be used to determine the revenue limitation for future fiscal years.
- 2) The Legislature, by a three-fifths vote of the membership of each house, may increase the allowable state revenue for any one fiscal year. Increases to the revenue limitation by a three-fifths vote must be disregarded when determining the revenue limitation in subsequent fiscal years.

A bill increasing the revenue limitation must contain no other subject and set forth the dollar amount by which the state revenue limitation is increased. The vote may not be taken less than 72 hours after the third reading in either house of the legislature of the bill in the form that it will be presented to the Governor before taking a vote.

Authority of the Voters to Increase the Revenue Limitation

The Legislature may place before the voters a measure to increase the state revenue limitation by a concurrent resolution approved by a two-thirds vote of the membership of each house. The measure must set forth the dollar amount by which the state revenue limitation will be increased and must be approved by a vote of at least 60 percent of the electors voting on the measure in a general election. Unless otherwise provided by the ballot language presented to the voters, the increased revenue limitation must be used to determine the revenue limitation for future fiscal years.

Revenue Limit Adjustment by the Legislature

The Legislature must provide by general law for adjustments to the state revenue limitation to reflect the fiscal impact of transfers of responsibility for the funding of government functions between the state and other levels of government occurring after May 6, 2011 or the fiscal impact of a new federal mandate.

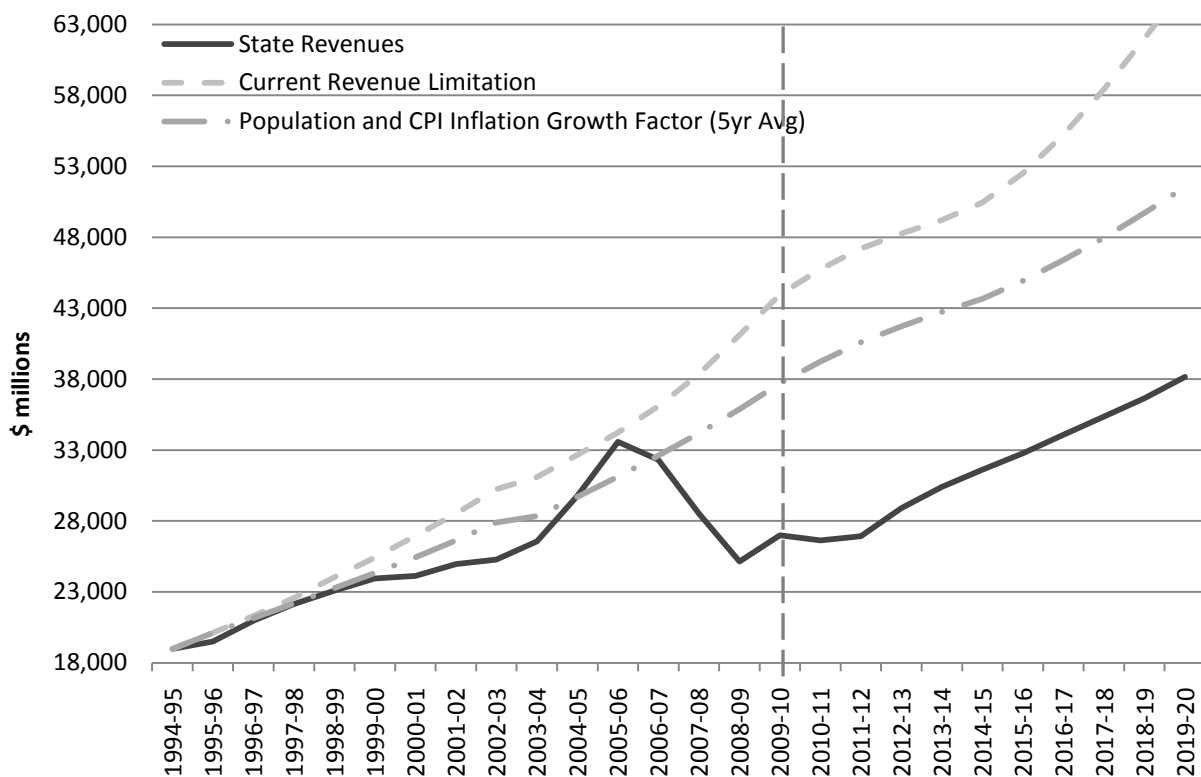
⁷ Ten percent of the last completed fiscal year's net revenue collections for the General Revenue Fund.

Likely Impacts of Proposed Constitutional Amendment

Over time, the proposed state revenue limitation is more likely to constrain growth in state revenues than the current limitation.

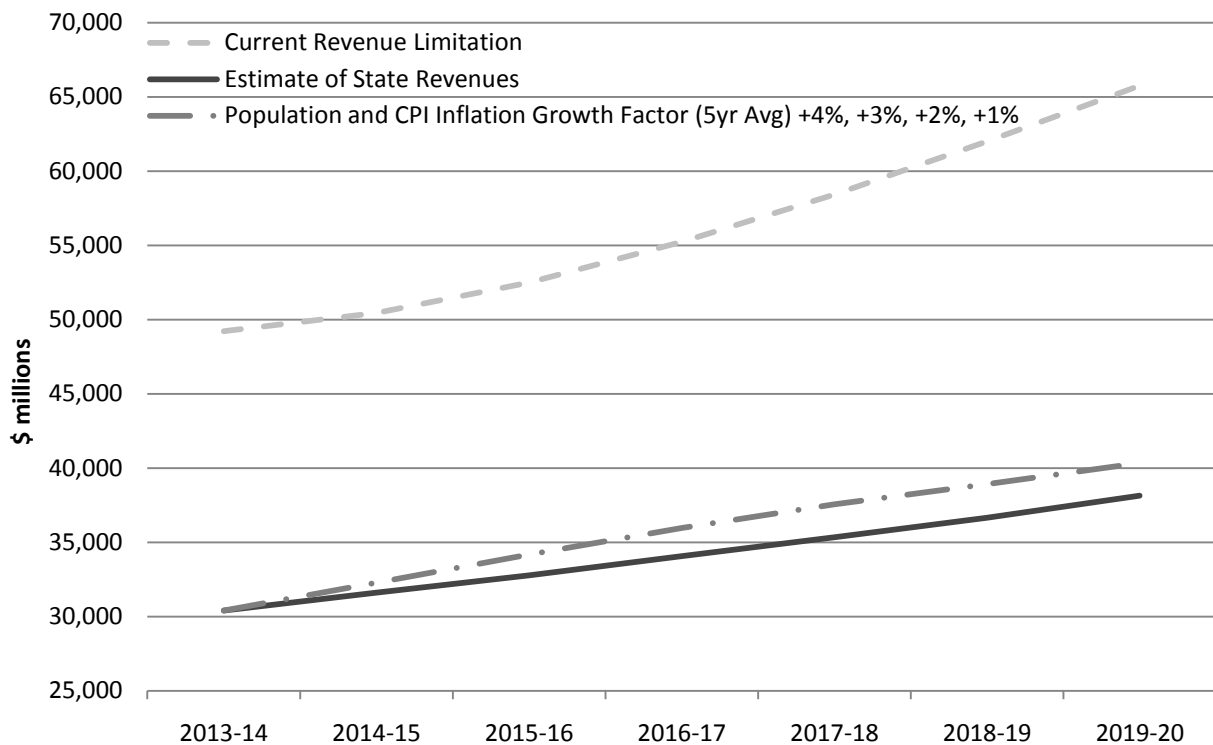
The limitation adopted by the voters in 1994 does not appear to have worked as a meaningful limitation on state revenues. Revenue growth since that time has lagged behind growth in the state's economy. If the adjustment for growth proposed in this CS/SJR 958 had been in effect since 1994, all other things being equal, state revenues would have exceeded the revenue limitation in fiscal years 2004-05 and 2005-06, as shown on the following chart.

**Current vs. Proposed Growth Factors
starting with 1994-95 base year**



Based on the most current revenue projections and estimates of near term growth in population and inflation, the proposed revenue limitation is expected to exceed the amount of state revenues subject to the limitation at least until fiscal year 2019-2020, as shown on the following chart. These projections will change based on new estimates of revenues, population, and the consumer price index.

**Current vs. Proposed Revenue Limitation
starting with 2013-14 base year⁸**



Population and CPI Inflation Growth Factor (5yr Avg.) +4%, +3%, +2%, +1%							
		4%	3%	2%	1%		
Base Year 2013-14	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Estimate of State Revenues	30,399	31,619	32,766	34,067	35,348	36,655	38,145
Adjustment for growth		1.0617	1.0589	1.0522	1.0443	1.0363	1.0365
Revenue Limit	30,399	32,276	34,178	35,962	37,556	38,918	40,340
Revenues (Over) or Under the Limit		657	1,413	1,895	2,208	2,263	2,194

⁸ "State revenues" shown on this chart and graph are state revenues covered under the current limitation and do not include fines or revenues used to pay debt service for bonds issued by the state after July 1, 2012. The inclusion of these additional revenues is not expected to materially affect the general shape of state revenues. State Medicaid expenditures excluded from state revenues are based on the estimated percentage growth between FY 2012-13 and FY 2013-2014 remaining constant into the future. The Medicaid expenditure estimate does not include the impact of federal health care reform legislation.

IV. Constitutional Issues:

- A. Municipality/County Mandates Restrictions:
- B. None. Public Records/Open Meetings Issues:
None.
- C. Trust Funds Restrictions:
None.
- D. Other Constitutional Issues:

Section 1, Article XI of the State Constitution, authorizes the Legislature to propose amendments to the State Constitution by joint resolution approved by three-fifths vote of the membership of each house. The amendment must be placed before the electorate at the next general election held 90 days after the proposal has been filed with the Secretary of State's office, or at an earlier special election, if approved by a law enacted with a three-fourths vote of the membership of each house of the legislature.

Section 5(e), Article XI of the State Constitution, requires 60 percent voter approval for a constitutional amendment to take effect. If approved by 60 percent of the electors voting on the measure in the next general election, the amendment will take effect upon approval.

V. Fiscal Impact Statement:

- A. Tax/Fee Issues:

The provisions of this joint resolution will restrict the ability of state government to raise taxes, licenses, fees, fines, or charges for services and limits the use of revenues received in excess of the constitutional limitation.

- B. Private Sector Impact:

None.

- C. Government Sector Impact:

The Division of Elections of the Department of State (division) is required to publish the proposed constitutional amendment twice in a newspaper of general circulation in each county. The average cost per word to advertise an amendment is \$106.14 according to the division.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Budget Subcommittee on Finance and Tax on February 17, 2011:

The CS makes two technical changes:

- Replaces the phrase “community colleges” with “public colleges”.
- Replaces the term “percentage point” with the term “one-hundredths” to reflect proper form.

The CS also clarifies the language of the ballot summary statement that explains the use of revenues in excess of the limit. This language parallels the language in the bill.

- B. **Amendments:**

None.



Key Dates



2026 - 2027 Key Legislative Dates

October 2026

9 FLC Legislative Policy Committee Meetings (Round 1), Hilton Orlando, 6001 Destination Pkwy, Orlando, FL 32819

November 2026

3 Election Day
13 FLC Legislative Policy Committee Meetings (Round 2), Hilton Orlando, 6001 Destination Pkwy, Orlando, FL 32819
18-21 NLC City Summit, Nashville, TN
30-Dec. 3 Florida House and Senate Interim Committee Meetings

December 2026

3-4 FLC Legislative Conference, Renaissance Orlando at SeaWorld, 6677 Sea Harbor Dr, Orlando, FL 32821 (Round 3 of Legislative Policy Committees will be on Dec. 3)

January 2027

4-7 Florida House and Senate Interim Committee Meetings
11-14 Florida House and Senate Interim Committee Meetings

February 2027

1-4 Florida House and Senate Interim Committee Meetings
8-11 Florida House and Senate Interim Committee Meetings
15-18 Florida House and Senate Interim Committee Meetings

March 2027

2 Regular Legislative Session Convenes
8-10 FLC Legislative Action Days, Tallahassee, FL
15-17 NLC Congressional City Conference, Washington, DC

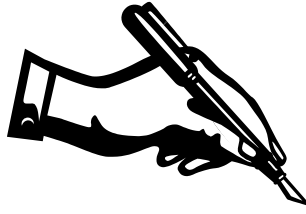
April 2027

30 Last Day of Regular Legislative Session

For further details about the mentioned events or legislative information, contact medenfield@flcities.com.



Notes



Notes

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