

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** \$100,000 Property Tax Exemption

**Bill Number(s):** HJR 357

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Representative Chamberlin

**Month/Year Impact Begins:** January 1, 2027

**Date(s) Conference Reviewed:** February 14, 2025

### Section 1: Narrative

- a. **Current Law:** Section 3, Article VII of the Florida Constitution outlines the specific ad valorem tax exemptions. At present there is no broad ad valorem exemption applicable to all real property.
- b. **Proposed Change:** Amends Article VII and Article XII of the State Constitution to create a \$100,000 school and non-school exemption on the taxable value of all real property in the state.

### Section 2: Description of Data and Sources

2019-2024 Final NAL Real Property Tax Roll

Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in December 2024

Results of the Ad Valorem Estimating Conference, July 31, 2024

### Section 3: Methodology (Include Assumptions and Attach Details)

The 2024 NAL Property Roll was used to classify parcels into four categories on the basis of their use: agricultural, commercial, homestead, and non-homestead residential properties. Number of parcels and total school and non-school taxable value was calculated for each category and then divided in order to arrive at their per parcel taxable value estimate. Since the exemption affects both the taxable value of currently known parcels on the roll and unknown parcels created in the future, the methodology was split in order to estimate the total impact of the bill.

#### *Existing Parcels*

The total school and non-school taxable values for each parcel were forecasted according to their use category by utilizing the corresponding year over year school and non-school growth rates from the July 2024 Ad Valorem Estimating conference. For every year, the minimum of \$100,000 or their remaining taxable value after exemptions was deducted from the school and non-school taxable values of all the properties. The deductions were summed to calculate the total exemption amount for the forecasted years.

#### *Newly Created Parcels*

The per parcel school and non-school taxable values were forecasted for each category using the growth rates from the Ad Valorem package. Parcel counts per category were tallied from the 2019-2024 NAL property rolls in order to acquire a 5-year average growth rate which was used to estimate the number of newly created (or dropped) agricultural, commercial, homestead, and non-homestead parcels for the next 5 years. The forecasted parcel counts were then multiplied by the minimum of the per parcel taxable value estimates or the full \$100,000 exemption amount and then totaled.

The total school and non-school taxable value estimates of the existing parcels and future parcels were totaled and then multiplied by the statewide aggregate millage rates in order to estimate the total impact.

It is also important to note that the proposed language may create an incentive for some property owners to split their properties into multiple parcels to receive a \$100,000 exemption on each. The ability of a property owner to split a parcel is dependent on several legal, cost and zoning considerations. The potential for an additional increase in parcels due to parcel splits is not accounted for in this analysis.

This joint resolution is self executing and goes into effect January 1, 2027, first impacting the 2027-28 fiscal year. This is a joint resolution submitted to the voters, and as such, has a zero/negative indeterminate impact. The impact is zero if the resolution fails to pass, or the table below if it passes.

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source:** Ad Valorem

**Issue:** \$100,000 Property Tax Exemption

**Bill Number(s):** HJR 357

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			\$0	\$(13,758 M)		
2026-27			\$0	\$(13,758 M)		
2027-28			\$(13,537 M)	\$(13,758 M)		
2028-29			\$(13,652 M)	\$(13,758 M)		
2029-30			\$(13,758 M)	\$(13,758 M)		

**Section 4: Proposed Revenue Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			\$0	(0/**)		
2026-27			\$0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		

**Revenue Distribution:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 02/14/2025)** The Conference adopted a zero/negative indeterminate impact since this is a joint resolution proposing an amendment to be submitted to the voters.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	(0/**)	0.0	(0/**)
2026-27	0.0	0.0	0.0	0.0	0.0	(0/**)	0.0	(0/**)
2027-28	0.0	0.0	0.0	0.0	(0/**)	(0/**)	(0/**)	(0/**)
2028-29	0.0	0.0	0.0	0.0	(0/**)	(0/**)	(0/**)	(0/**)
2029-30	0.0	0.0	0.0	0.0	(0/**)	(0/**)	(0/**)	(0/**)

Note: If the constitutional amendment does not pass, the impact is zero. If approved, because the amendment is self-executing, the Conference adopted the following impact:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	(5,127.0)	0.0	(8,631.0)	0.0	(13,758.0)
2025-26	0.0	(5,127.0)	0.0	(8,631.0)	0.0	(13,758.0)
2026-27	(5,057.0)	(5,127.0)	(8,480.0)	(8,631.0)	(13,537.0)	(13,758.0)
2027-28	(5,093.0)	(5,127.0)	(8,559.0)	(8,631.0)	(13,652.0)	(13,758.0)
2028-29	(5,127.0)	(5,127.0)	(8,631.0)	(8,631.0)	(13,758.0)	(13,758.0)

	A	B	C	D	E	F	G
1							
2	2025 Statewide Aggregate Millage Rates						
3	School	5.9037					
4	Non-School	10.4586					
5							
6	EXISTING PARCELS						
7							
8	Impact on School Taxable Value - Forecast						
9	Category	2025	2026	2027	2028	2029	2030
10	Agri	\$5,600,213,068	\$5,653,585,079	\$5,705,413,662	\$5,756,535,856	\$5,806,665,243	\$5,856,115,190
11	Comm	\$43,131,544,240	\$43,329,478,678	\$43,518,011,088	\$43,715,313,736	\$43,909,146,992	\$44,033,143,261
12	HX	\$440,641,160,740	\$445,793,821,944	\$450,122,068,984	\$453,668,700,889	\$456,873,591,919	\$460,532,360,919
13	Non-Hx	\$341,184,432,258	\$343,443,554,189	\$345,577,976,685	\$347,674,456,093	\$349,754,223,111	\$351,406,047,447
14	Statewide	\$830,557,350,305	\$838,220,439,891	\$844,923,470,418	\$850,815,006,574	\$856,343,627,264	\$861,827,666,818
15							
16	Impact on Non-School Taxable Value - Forecast						
17	Category	2025	2026	2027	2028	2029	2030
18	Agri	\$5,451,191,676	\$5,505,400,763	\$5,558,113,392	\$5,610,102,090	\$5,661,113,904	\$5,711,445,065
19	Comm	\$42,003,658,271	\$42,315,344,613	\$42,569,275,951	\$42,811,641,348	\$43,038,096,281	\$43,255,037,326
20	HX	\$405,890,066,690	\$412,106,811,586	\$417,411,973,743	\$421,813,815,513	\$425,868,244,692	\$429,474,236,143
21	Non-Hx	\$327,169,892,538	\$330,769,653,403	\$333,645,075,873	\$336,197,267,658	\$338,566,427,228	\$340,830,091,136
22	Statewide	\$780,514,809,175	\$790,697,210,364	\$799,184,438,959	\$806,432,826,608	\$813,133,882,105	\$819,270,809,670
23							
24							
25	NEW PARCELS						
26							
27	Number of Parcels						
28	Category	2020	2021	2022	2023	2024	5 YR AVG
29	Agri	194,489	193,216	189,920	187,704	187,301	-0.75%
30	Comm	1,003,837	1,001,611	1,003,524	1,003,990	1,010,814	0.33%
31	HX	4,723,677	4,829,815	4,920,167	5,016,947	5,122,046	2.10%
32	Non-Hx	4,532,372	4,526,610	4,556,961	4,566,546	4,568,210	0.04%
33							
34	Number of Parcels - Forecast						
35	Category	2025	2026	2027	2028	2029	2030
36	Agri	185,895	184,500	183,115	181,741	180,377	179,023
37	Comm	1,014,195	1,017,588	1,020,992	1,024,408	1,027,834	1,031,273
38	HX	5,229,832	5,339,887	5,452,257	5,566,993	5,684,142	5,803,757
39	Non-Hx	4,570,124	4,572,039	4,573,955	4,575,871	4,577,788	4,579,706
40							
41	Total Taxable Value						
42		School		Non-school			
43	Category	2024	Per Parcel Estim	2024	Per Parcel Estim		
44	Agri	\$16,300,089,742	\$87,026	\$14,623,791,261	\$78,076		
45	Comm	\$888,743,536,769	\$879,235	\$789,760,690,251	\$781,312		
46	HX	\$1,225,859,411,076	\$239,330	\$1,100,411,653,817	\$214,838		
47	Non-Hx	\$1,313,175,523,704	\$287,460	\$1,123,909,110,671	\$246,028		
48							

	A	B	C	D	E	F	G
49	Parcel Deletion/Addition - Forecast						
50	Category	2025	2026	2027	2028	2029	2030
51	Agri	-1,406	-1,395	-1,385	-1,374	-1,364	-1,354
52	Comm	3,381	3,393	3,404	3,415	3,427	3,438
53	HX	107,786	110,055	112,370	114,735	117,150	119,615
54	Non-Hx	1,914	1,915	1,916	1,916	1,917	1,918
55							
56	Per Parcel School Taxable Value Estimate - Forecast						
57	Category	2025	2026	2027	2028	2029	2030
58	Agri	\$88,645	\$90,444	\$92,226	\$94,015	\$95,802	\$97,593
59	Comm	\$907,986	\$946,848	\$986,427	\$1,030,618	\$1,077,099	\$1,108,658
60	HX	\$258,955	\$280,060	\$300,952	\$320,785	\$341,347	\$368,758
61	Non-Hx	\$298,929	\$313,816	\$328,848	\$344,567	\$361,106	\$374,972
62							
63	Per Parcel Non-School Taxable Value Estimate - Forecast						
64	Category	2025	2026	2027	2028	2029	2030
65	Agri	\$79,529	\$81,143	\$82,742	\$84,347	\$85,949	\$87,557
66	Comm	\$829,675	\$882,110	\$928,509	\$976,327	\$1,024,460	\$1,073,839
67	HX	\$234,109	\$254,477	\$274,606	\$293,636	\$313,398	\$333,079
68	Non-Hx	\$266,350	\$286,300	\$303,993	\$321,169	\$338,448	\$356,318
69							
70							
71	Impact on School Taxable Value - Forecast						
72	Category	2025	2026	2027	2028	2029	2030
73	Agri	\$ (124,614,252)	\$ (126,189,655)	\$ (127,709,829)	\$ (129,210,291)	\$ (130,677,085)	\$ (132,121,622)
74	Comm	\$ 338,139,886	\$ 339,271,040	\$ 340,405,977	\$ 341,544,711	\$ 342,687,255	\$ 343,833,620
75	HX	\$ 10,778,632,936	\$ 11,005,454,265	\$ 11,237,048,733	\$ 11,473,516,784	\$ 11,714,960,976	\$ 11,961,486,025
76	Non-Hx	\$ 191,404,910	\$ 191,485,107	\$ 191,565,338	\$ 191,645,603	\$ 191,725,901	\$ 191,806,233
77	Statewide	\$ 11,183,563,480	\$ 11,410,020,757	\$ 11,641,310,219	\$ 11,877,496,807	\$ 12,118,697,047	\$ 12,365,004,257
78							
79	Impact on Non-School Taxable Value - Forecast						
80	Category	2025	2026	2027	2028	2029	2030
81	Agri	\$ (111,798,944)	\$ (113,212,332)	\$ (114,576,172)	\$ (115,922,326)	\$ (117,238,276)	\$ (118,534,257)
82	Comm	\$ 338,139,886	\$ 339,271,040	\$ 340,405,977	\$ 341,544,711	\$ 342,687,255	\$ 343,833,620
83	HX	\$ 10,778,632,936	\$ 11,005,454,265	\$ 11,237,048,733	\$ 11,473,516,784	\$ 11,714,960,976	\$ 11,961,486,025
84	Non-Hx	\$ 191,404,910	\$ 191,485,107	\$ 191,565,338	\$ 191,645,603	\$ 191,725,901	\$ 191,806,233
85	Statewide	\$ 11,196,378,788	\$ 11,422,998,079	\$ 11,654,443,876	\$ 11,890,784,772	\$ 12,132,135,856	\$ 12,378,591,622
86							

	A	B	C	D	E	F	G
87							
88	TOTAL						
89							
90	Taxable Value						
91		Existing Parcels		Future Parcels		Impact	
92	Year	School	Non-School	School	Non-School	School	Non-School
93	2025-26	\$ 830,557,350,305	\$ 780,514,809,175	\$ 11,196,378,788	\$ 11,196,378,788	\$ 841,753,729,094	\$ 791,711,187,964
94	2026-27	\$ 838,220,439,891	\$ 790,697,210,364	\$ 11,410,020,757	\$ 11,422,998,079	\$ 849,630,460,648	\$ 802,120,208,444
95	2027-28	\$ 844,923,470,418	\$ 799,184,438,959	\$ 11,654,443,876	\$ 11,654,443,876	\$ 856,577,914,294	\$ 810,838,882,836
96	2028-29	\$ 850,815,006,574	\$ 806,432,826,608	\$ 11,877,496,807	\$ 11,890,784,772	\$ 862,692,503,381	\$ 818,323,611,380
97	2029-30	\$ 856,343,627,264	\$ 813,133,882,105	\$ 12,118,697,047	\$ 12,132,135,856	\$ 868,462,324,311	\$ 825,266,017,961
98	2030-31	\$ 861,827,666,818	\$ 819,270,809,670	\$ 12,365,004,257	\$ 12,378,591,622	\$ 874,192,671,075	\$ 831,649,401,292
99							
100	Tax Collections						
101		Existing Parcels		Future Parcels		Impact	
102	Year	School	Non-School	School	Non-School	School	Non-School
103	2025-26	\$ (4,903,361,429)	\$ (8,163,092,183)	\$ (66,100,061)	\$ (117,098,447)	\$ (4,969,461,490)	\$ (8,280,190,630)
104	2026-27	\$ (4,948,602,011)	\$ (8,269,585,844)	\$ (67,361,340)	\$ (119,468,568)	\$ (5,015,963,351)	\$ (8,389,054,412)
105	2027-28	\$ (4,988,174,692)	\$ (8,358,350,373)	\$ (68,804,340)	\$ (121,889,167)	\$ (5,056,979,033)	\$ (8,480,239,540)
106	2028-29	\$ (5,022,956,554)	\$ (8,434,158,360)	\$ (70,121,178)	\$ (124,360,962)	\$ (5,093,077,732)	\$ (8,558,519,322)
107	2029-30	\$ (5,055,595,872)	\$ (8,504,242,019)	\$ (71,545,152)	\$ (126,885,156)	\$ (5,127,141,024)	\$ (8,631,127,175)
108	2030-31	\$ (5,087,971,997)	\$ (8,568,425,690)	\$ (72,999,276)	\$ (129,462,738)	\$ (5,160,971,272)	\$ (8,697,888,428)
109							
110	Impact on School						
111		High		Middle		Low	
112		Cash	Recurring	Cash	Recurring	Cash	Recurring
113	2025-26			\$0	\$(4,969 M)		
114	2026-27			\$0	\$(5,016 M)		
115	2027-28			\$(5,057 M)	\$(5,057 M)		
116	2028-29			\$(5,093 M)	\$(5,093 M)		
117	2029-30			\$(5,127 M)	\$(5,127 M)		
118							
119	Impact on Non-School						
120		High		Middle		Low	
121		Cash	Recurring	Cash	Recurring	Cash	Recurring
122	2025-26			\$0	\$(8,280 M)		
123	2026-27			\$0	\$(8,389 M)		
124	2027-28			\$(8,480 M)	\$(8,480 M)		
125	2028-29			\$(8,559 M)	\$(8,559 M)		
126	2029-30			\$(8,631 M)	\$(8,631 M)		
127							
128	Total Impact						
129		High		Middle		Low	
130		Cash	Recurring	Cash	Recurring	Cash	Recurring
131	2025-26			\$0	\$(13,250 M)		
132	2026-27			\$0	\$(13,405 M)		
133	2027-28			\$(13,537 M)	\$(13,537 M)		
134	2028-29			\$(13,652 M)	\$(13,652 M)		
135	2029-30			\$(13,758 M)	\$(13,758 M)		
136							
137							

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** \$100,000 Property Tax Exemption (implementing bill)

**Bill Number(s):** HB 359

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Representative Chamberlin

**Month/Year Impact Begins:** January 1, 2027

**Date(s) Conference Reviewed:** February 14, 2025

### Section 1: Narrative

- a. **Current Law:** Section 196 of the Florida Statutes indicates that all real and personal property in the state of Florida is subject to ad valorem taxation unless expressly exempt by law. At present there is no broad ad valorem exemption applicable to all real property.
- b. **Proposed Change:** Creates section 196.2003 of the Florida Statutes that exempts \$100,000 of both school and non-school taxable value of real property from ad valorem taxation.

### Section 2: Description of Data and Sources

2019-2024 Final NAL Real Property Tax Roll

Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in December 2024

Results of the Ad Valorem Estimating Conference, July 31, 2024

### Section 3: Methodology (Include Assumptions and Attach Details)

The 2024 NAL Property Roll was used to classify parcels into four categories on the basis of their use: agricultural, commercial, homestead, and non-homestead residential properties. Number of parcels and total school and non-school taxable value was calculated for each category and then divided in order to arrive at their per parcel taxable value estimate. Since the exemption affects both the taxable value of currently known parcels on the roll and unknown parcels created in the future, the methodology was split in order to estimate the total impact of the bill.

#### *Existing Parcels*

The total school and non-school taxable values for each parcel were forecasted according to their use category by utilizing the corresponding year over year school and non-school growth rates from the July 2024 Ad Valorem Estimating conference. For every year, the minimum of \$100,000 or their remaining taxable value after exemptions was deducted from the school and non-school taxable values of all the properties. The deductions were summed to calculate the total exemption amount for the forecasted years.

#### *Newly Created Parcels*

The per parcel school and non-school taxable values were forecasted for each category using the growth rates from the Ad Valorem package. Parcel counts per category were tallied from the 2019-2024 NAL property rolls in order to acquire a 5-year average growth rate which was used to estimate the number of newly created (or dropped) agricultural, commercial, homestead, and non-homestead parcels for the next 5 years. The forecasted parcel counts were then multiplied by the minimum of the per parcel taxable value estimates or the full \$100,000 exemption amount and then totaled.

The total school and non-school taxable value estimates of the existing parcels and future parcels were totaled and then multiplied by the statewide aggregate millage rates in order to estimate the total impact.

It is also important to note that the proposed language may create an incentive for some property owners to split their properties into multiple parcels to receive a \$100,000 exemption on each. The ability of a property owner to split a parcel is dependent on several legal, cost and zoning considerations. The potential for an additional increase in parcels due to parcel splits is not accounted for in this analysis.

This implementing bill goes into effect on January 1, 2027. The impact of the implementing bill is zero due to the accompanying joint resolution being self-executing.

**REVENUE ESTIMATING CONFERENCE**

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**Bill Number(s):** HB 359

**Section 4: Proposed Revenue Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			\$0	\$0		
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		
2029-30			\$0	\$0		

**Revenue Distribution:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 02/14/2025)** The adopted impact of the implementing bill for the constitutional amendment is zero because the amendment proposed by the joint resolution is self-executing.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G
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8	Impact on School Taxable Value - Forecast						
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15							
16	Impact on Non-School Taxable Value - Forecast						
17	Category	2025	2026	2027	2028	2029	2030
18	Agri	\$5,451,191,676	\$5,505,400,763	\$5,558,113,392	\$5,610,102,090	\$5,661,113,904	\$5,711,445,065
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29	Agri	194,489	193,216	189,920	187,704	187,301	-0.75%
30	Comm	1,003,837	1,001,611	1,003,524	1,003,990	1,010,814	0.33%
31	HX	4,723,677	4,829,815	4,920,167	5,016,947	5,122,046	2.10%
32	Non-Hx	4,532,372	4,526,610	4,556,961	4,566,546	4,568,210	0.04%
33							
34	Number of Parcels - Forecast						
35	Category	2025	2026	2027	2028	2029	2030
36	Agri	185,895	184,500	183,115	181,741	180,377	179,023
37	Comm	1,014,195	1,017,588	1,020,992	1,024,408	1,027,834	1,031,273
38	HX	5,229,832	5,339,887	5,452,257	5,566,993	5,684,142	5,803,757
39	Non-Hx	4,570,124	4,572,039	4,573,955	4,575,871	4,577,788	4,579,706
40							
41	Total Taxable Value						
42		School		Non-school			
43	Category	2024	Per Parcel Estim	2024	Per Parcel Estim		
44	Agri	\$16,300,089,742	\$87,026	\$14,623,791,261	\$78,076		
45	Comm	\$888,743,536,769	\$879,235	\$789,760,690,251	\$781,312		
46	HX	\$1,225,859,411,076	\$239,330	\$1,100,411,653,817	\$214,838		
47	Non-Hx	\$1,313,175,523,704	\$287,460	\$1,123,909,110,671	\$246,028		
48							



	A	B	C	D	E	F	G
49	Parcel Deletion/Addition - Forecast						
50	Category	2025	2026	2027	2028	2029	2030
51	Agri	-1,406	-1,395	-1,385	-1,374	-1,364	-1,354
52	Comm	3,381	3,393	3,404	3,415	3,427	3,438
53	HX	107,786	110,055	112,370	114,735	117,150	119,615
54	Non-Hx	1,914	1,915	1,916	1,916	1,917	1,918
55							
56	Per Parcel School Taxable Value Estimate - Forecast						
57	Category	2025	2026	2027	2028	2029	2030
58	Agri	\$88,645	\$90,444	\$92,226	\$94,015	\$95,802	\$97,593
59	Comm	\$907,986	\$946,848	\$986,427	\$1,030,618	\$1,077,099	\$1,108,658
60	HX	\$258,955	\$280,060	\$300,952	\$320,785	\$341,347	\$368,758
61	Non-Hx	\$298,929	\$313,816	\$328,848	\$344,567	\$361,106	\$374,972
62							
63	Per Parcel Non-School Taxable Value Estimate - Forecast						
64	Category	2025	2026	2027	2028	2029	2030
65	Agri	\$79,529	\$81,143	\$82,742	\$84,347	\$85,949	\$87,557
66	Comm	\$829,675	\$882,110	\$928,509	\$976,327	\$1,024,460	\$1,073,839
67	HX	\$234,109	\$254,477	\$274,606	\$293,636	\$313,398	\$333,079
68	Non-Hx	\$266,350	\$286,300	\$303,993	\$321,169	\$338,448	\$356,318
69							
70							
71	Impact on School Taxable Value - Forecast						
72	Category	2025	2026	2027	2028	2029	2030
73	Agri	\$ (124,614,252)	\$ (126,189,655)	\$ (127,709,829)	\$ (129,210,291)	\$ (130,677,085)	\$ (132,121,622)
74	Comm	\$ 338,139,886	\$ 339,271,040	\$ 340,405,977	\$ 341,544,711	\$ 342,687,255	\$ 343,833,620
75	HX	\$ 10,778,632,936	\$ 11,005,454,265	\$ 11,237,048,733	\$ 11,473,516,784	\$ 11,714,960,976	\$ 11,961,486,025
76	Non-Hx	\$ 191,404,910	\$ 191,485,107	\$ 191,565,338	\$ 191,645,603	\$ 191,725,901	\$ 191,806,233
77	Statewide	\$ 11,183,563,480	\$ 11,410,020,757	\$ 11,641,310,219	\$ 11,877,496,807	\$ 12,118,697,047	\$ 12,365,004,257
78							
79	Impact on Non-School Taxable Value - Forecast						
80	Category	2025	2026	2027	2028	2029	2030
81	Agri	\$ (111,798,944)	\$ (113,212,332)	\$ (114,576,172)	\$ (115,922,326)	\$ (117,238,276)	\$ (118,534,257)
82	Comm	\$ 338,139,886	\$ 339,271,040	\$ 340,405,977	\$ 341,544,711	\$ 342,687,255	\$ 343,833,620
83	HX	\$ 10,778,632,936	\$ 11,005,454,265	\$ 11,237,048,733	\$ 11,473,516,784	\$ 11,714,960,976	\$ 11,961,486,025
84	Non-Hx	\$ 191,404,910	\$ 191,485,107	\$ 191,565,338	\$ 191,645,603	\$ 191,725,901	\$ 191,806,233
85	Statewide	\$ 11,196,378,788	\$ 11,422,998,079	\$ 11,654,443,876	\$ 11,890,784,772	\$ 12,132,135,856	\$ 12,378,591,622
86							

	A	B	C	D	E	F	G
87							
88	<b>TOTAL</b>						
89							
90	<b>Taxable Value</b>						
91		<b>Existing Parcels</b>		<b>Future Parcels</b>		<b>Impact</b>	
92	<b>Year</b>	<b>School</b>	<b>Non-School</b>	<b>School</b>	<b>Non-School</b>	<b>School</b>	<b>Non-School</b>
93	2025-26	\$ 830,557,350,305	\$ 780,514,809,175	\$ 11,196,378,788	\$ 11,196,378,788	\$ 841,753,729,094	\$ 791,711,187,964
94	2026-27	\$ 838,220,439,891	\$ 790,697,210,364	\$ 11,410,020,757	\$ 11,422,998,079	\$ 849,630,460,648	\$ 802,120,208,444
95	2027-28	\$ 844,923,470,418	\$ 799,184,438,959	\$ 11,654,443,876	\$ 11,654,443,876	\$ 856,577,914,294	\$ 810,838,882,836
96	2028-29	\$ 850,815,006,574	\$ 806,432,826,608	\$ 11,877,496,807	\$ 11,890,784,772	\$ 862,692,503,381	\$ 818,323,611,380
97	2029-30	\$ 856,343,627,264	\$ 813,133,882,105	\$ 12,118,697,047	\$ 12,132,135,856	\$ 868,462,324,311	\$ 825,266,017,961
98	2030-31	\$ 861,827,666,818	\$ 819,270,809,670	\$ 12,365,004,257	\$ 12,378,591,622	\$ 874,192,671,075	\$ 831,649,401,292
99							
100	<b>Tax Collections</b>						
101		<b>Existing Parcels</b>		<b>Future Parcels</b>		<b>Impact</b>	
102	<b>Year</b>	<b>School</b>	<b>Non-School</b>	<b>School</b>	<b>Non-School</b>	<b>School</b>	<b>Non-School</b>
103	2025-26	\$ (4,903,361,429)	\$ (8,163,092,183)	\$ (66,100,061)	\$ (117,098,447)	\$ (4,969,461,490)	\$ (8,280,190,630)
104	2026-27	\$ (4,948,602,011)	\$ (8,269,585,844)	\$ (67,361,340)	\$ (119,468,568)	\$ (5,015,963,351)	\$ (8,389,054,412)
105	2027-28	\$ (4,988,174,692)	\$ (8,358,350,373)	\$ (68,804,340)	\$ (121,889,167)	\$ (5,056,979,033)	\$ (8,480,239,540)
106	2028-29	\$ (5,022,956,554)	\$ (8,434,158,360)	\$ (70,121,178)	\$ (124,360,962)	\$ (5,093,077,732)	\$ (8,558,519,322)
107	2029-30	\$ (5,055,595,872)	\$ (8,504,242,019)	\$ (71,545,152)	\$ (126,885,156)	\$ (5,127,141,024)	\$ (8,631,127,175)
108	2030-31	\$ (5,087,971,997)	\$ (8,568,425,690)	\$ (72,999,276)	\$ (129,462,738)	\$ (5,160,971,272)	\$ (8,697,888,428)
109							
110	<b>Impact on School</b>						
111		<b>High</b>		<b>Middle</b>		<b>Low</b>	
112		<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>
113	2025-26			\$0	\$(4,969 M)		
114	2026-27			\$0	\$(5,016 M)		
115	2027-28			\$(5,057 M)	\$(5,057 M)		
116	2028-29			\$(5,093 M)	\$(5,093 M)		
117	2029-30			\$(5,127 M)	\$(5,127 M)		
118							
119	<b>Impact on Non-School</b>						
120		<b>High</b>		<b>Middle</b>		<b>Low</b>	
121		<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>
122	2025-26			\$0	\$(8,280 M)		
123	2026-27			\$0	\$(8,389 M)		
124	2027-28			\$(8,480 M)	\$(8,480 M)		
125	2028-29			\$(8,559 M)	\$(8,559 M)		
126	2029-30			\$(8,631 M)	\$(8,631 M)		
127							
128	<b>Total Impact</b>						
129		<b>High</b>		<b>Middle</b>		<b>Low</b>	
130		<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>	<b>Cash</b>	<b>Recurring</b>
131	2025-26			\$0	\$(13,250 M)		
132	2026-27			\$0	\$(13,405 M)		
133	2027-28			\$(13,537 M)	\$(13,537 M)		
134	2028-29			\$(13,652 M)	\$(13,652 M)		
135	2029-30			\$(13,758 M)	\$(13,758 M)		
136							
137							

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source:** Ad Valorem

**Issue:** Affordable Housing Exemption for Leased Land

**Bill Number(s):** SB 488/ HB 411

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Senator DiCeglie and Representative Chaney

**Month/Year Impact Begins:** July 2025

**Date(s) Conference Reviewed:** February 14, 2025

**Section 1: Narrative**

- a. **Current Law:** Subsection 196.1978(1)(b) provides a property tax exemption for the land value of a property owned by a corporation not for profit that leases the property for at least ninety-nine years to provide housing on more than fifty percent of the improved square footage to persons earning less than one hundred and twenty percent of the median annual adjusted gross income in the state or metropolitan statistical area (or county if no such area exists).
- b. **Proposed Change:** Land that is leased from a Housing Finance Authority pursuant to part IV of chapter 159 and meets the prior requirements qualifies for the exemption.

**Section 2: Description of Data and Sources**

2024 Final Real Property Assessment Rolls, NAL Data

Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in December 2024

Discussion with the Florida Association of Local Housing Finance Authorities and the Florida Housing Finance Corporation

**Section 3: Methodology (Include Assumptions and Attach Details)**

The Department of Revenue consulted with the Florida Association of Local Housing Finance Authorities regarding existing Housing Finance Authorities and data was provided indicating that 21 Local Housing Finance Authorities exist in the state, 1 of which, in Pinellas, is currently leasing land to non-profits. Under the current law, 32 parcels fall within exemption 44 from 3 counties: Polk (2), Broward (14), and Saint Lucie (16). The total value of the exemption applied to these parcels is \$4,900,725 and when applied against the current School and Non-School Millage Rates results in total collections of \$80,187, which would be an insignificant impact. It is assumed that, given the number of parcels under the existing exemption and being that Pinellas is the only Housing Finance Authority leasing land to non-profits, any additional parcels that fall within the new exemption will not exceed the total number already existing under the current exemption. A negative insignificant impact is proposed given the available data. The bill takes effect July 1, 2025, and it is assumed this will affect the 2025 Tax Roll.

**Section 4: Proposed Revenue Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			(*)	(*)		
2026-27			(*)	(*)		
2027-28			(*)	(*)		
2028-29			(*)	(*)		
2029-30			(*)	(*)		

**Revenue Distribution:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 02/14/2025)** The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2026-27	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2027-28	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2028-29	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)
2029-30	0.0	0.0	0.0	0.0	(*)	(*)	(*)	(*)

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Sales and Use Tax

**Issue:** Medical Marijuana

**Bill Number(s):** SB 552

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Senator Gruters

**Month/Year Impact Begins:** Effective date: 7/1/2025, first month of collections: August 2025

**Date(s) Conference Reviewed:** 2/14/2025

### Section 1: Narrative

**a. Current Law:** Currently, marijuana and marijuana delivery devices are exempt from sales tax per s. 212.08 (2)(l), F.S. 2024, "Sales, rental, use, consumption, distribution, and storage tax; specified exemptions" as follows.

*"(l) Marijuana and marijuana delivery devices, as defined in s. 381.986, are exempt from the taxes imposed under this chapter."*

Footnote 1 at the beginning reads as follows.

*"Note.—Section 1, ch. 2017-232, provides that "[i]t is the intent of the Legislature to implement s. 29, Article X of the State Constitution by creating a unified regulatory structure. If s. 29, Article X of the State Constitution is amended or a constitutional amendment related to cannabis or marijuana is adopted, this act shall expire 6 months after the effective date of such amendment." If such amendment or adoption takes place, paragraph (2)(l), as created by s. 2, ch. 2017-232, is repealed, and paragraph (2)(m) will be redesignated as paragraph (2)(l)."*

Chapter 212 does not contain a definition but points for a definition to Section 381.986, F.S. 2024, which defines "marijuana" and "marijuana delivery devices" as follows.

*"(g) "Marijuana" means all parts of any plant of the genus Cannabis, whether growing or not; the seeds thereof; the resin extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant or its seeds or resin, including low-THC cannabis, which are dispensed from a medical marijuana treatment center for medical use by a qualified patient.*

*"(h) "Marijuana delivery device" means an object used, intended for use, or designed for use in preparing, storing, ingesting, inhaling, or otherwise introducing marijuana into the human body, and which is dispensed from a medical marijuana treatment center for medical use by a qualified patient, except that delivery devices intended for the medical use of marijuana by smoking need not be dispensed from a medical marijuana treatment center in order to qualify as marijuana delivery devices."*

Section 381.986 has footnote 1, which is partially shown below.

*"Note.—*

*A. Section 1, ch. 2017-232, provides that "[i]t is the intent of the Legislature to implement s. 29, Article X of the State Constitution by creating a unified regulatory structure. If s. 29, Article X of the State Constitution is amended or a constitutional amendment related to cannabis or marijuana is adopted, this act shall expire 6 months after the effective date of such amendment." If such amendment or adoption takes place, s. 381.986, as amended by s. 1, ch. 2017-232, will read:*

*381.986 Compassionate use of low-THC and medical cannabis.—*

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

*(a) "Cannabis delivery device" means an object used, intended for use, or designed for use in preparing, storing, ingesting, inhaling, or otherwise introducing low-THC cannabis or medical cannabis into the human body.*

*...*

*(f) "Medical cannabis" means all parts of any plant of the genus Cannabis, whether growing or not; the seeds thereof; the resin extracted from any part of the plant; and every compound, manufacture, sale, derivative, mixture, or preparation of the plant or its seeds or resin that is dispensed only from a dispensing organization for medical use by an eligible patient as defined in s. 499.0295."*

### **b. Proposed Change:**

SB 552 expands the qualifying medical conditions for marijuana for medical use by amending paragraph (k) of subsection (2) of section 381.986 by adding to (k) Medical conditions of the same kind or class as or comparable to those enumerated in paragraphs (a)-(j) the following:

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source:** Sales and Use Tax

**Issue:** Medical Marijuana

**Bill Number(s):** SB 552

(k) ... *“or medical conditions for which the patient has been prescribed an opioid drug listed as a Schedule II controlled substance in s. 893.03 52 or 21 U.S.C. s. 812.”*

In addition, SB 552 proposes the following changes:

- removes the requirement for an in-person examination for an initial patient certification and authorizes an in-person or telehealth examination for both initial and renewal certifications,
- changes the required frequency of evaluation by a physician before a new certification is issued from 30 weeks to 104 weeks,
- changes the required renewal frequency of registry identification cards from annual to biennial,
- allows nonresidents of Florida, actively enrolled in the medical marijuana program of another jurisdiction to register as visiting qualified patients and be issued medical marijuana use registry identification cards within 1 business day, and
- Increases the limit for one physician certification from three to 10 times the 70-day supply limits of marijuana and from six to 20 times the 35-day supply limits of marijuana in a form for smoking.

**Section 2: Description of Data and Sources**

**Section 3: Methodology (Include Assumptions and Attach Details)**

The current sales tax exemption will still apply on any additional sales generated as a result of SB 552 since the bill changes s. 381.986 and marijuana and marijuana device product sales subject to that section are exempt from sales tax. The proposed bill is not expected to generate sales tax collections. This analysis considered the following.

- The new qualifying condition appears very broad and likely to dramatically increase the eligibility for a qualifying patient. However, the constitutional amendment and thus the implementing statute, already contained a broad qualifying condition in the form of “medical conditions of the same kind or class.” The use that may ensue from the new condition may already have been encompassed and realized in the existing “same class or kind” use or potentially in any of the other existing conditions, e.g. cancer etc.. Therefore, the change may not lead to a significantly different total use regardless of the tax status.
- If the new qualifying condition is currently associated with black market/ illicit use, there is no sales tax collected on it currently. If it is assumed that adding the new condition will bring users into the legal market, the additional use will automatically be exempt from sales tax due to the current sales tax exemption. There will be no additional sales tax collections.
- In cases of illegal possession, use or sale occurring in Florida, this analysis assumes that the current practice is to have such cases prosecuted through the criminal justice system.

**Section 4: Proposed Revenue Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			0	0		
2026-27			0	0		
2027-28			0	0		
2028-29			0	0		
2029-30			0	0		

**Revenue Distribution:**

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source:** Sales and Use Tax

**Issue:** Medical Marijuana

**Bill Number(s):** SB 552

**Section 5: Consensus Estimate (Adopted: 02/14/2025)** The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Tolls

**Issue:** Disabled Veteran Toll Exemption

**Bill Number(s):** HB 445 and SB 532

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Representative Grow and Senator Ingoglia

**Month/Year Impact Begins:** 07/01/2025

**Date(s) Conference Reviewed:** 02/14/2025

### Section 1: Narrative

- a. Current Law:** Section 338.155, F.S. provides the following exemptions from paying a toll while using a toll facility: employees of the agency operating the toll facility when using the facility on official state business; state military personnel while on official military business; a person with a disability who has a valid driver license, who operates a vehicle specially equipped for use by persons with disabilities, and who is certified by a physician as being severely physically disabled and having permanent upper limb mobility or dexterity impairments that substantially impair the person's ability to deposit coins in toll baskets; a person exempt from toll payment by the authorizing resolution for the bonds used to finance the facility; a person using the facility as a temporary detour route, any law enforcement officer operating an official vehicle while on official law enforcement business; a person operating a fire vehicle while on official business or a rescue vehicle while on official business; a person participating in the funeral procession of a law enforcement officer or firefighter killed in the line of duty; and if tolls have been suspended due to an emergency evacuation.
- b. Proposed Change:** Section 338.155, F.S. is revised to add a person who has been determined by the United States Department of Veteran Affairs or its predecessor to have a service-connected 100% disability rating for compensation or has been determined to have a service-connected 100% disability rating and is in receipt of disability retirement pay from any branch of the United States Armed Forces to the list of toll exemptions.

### Section 2: Description of Data and Sources

Contact with staff from the Florida Department of Transportation (FDOT), Florida Department of Revenue (DOR), Florida Department of Veteran Affairs, and Florida Department of Highway Safety and Motor Vehicles (FHSMV)

100% Disabled Veteran Motor Vehicle and Motorcycle Tags emailed from FHSMV February 2025

[https://www.va.gov/vetdata/docs/SpecialReports/State\\_Summaries\\_Florida.pdf](https://www.va.gov/vetdata/docs/SpecialReports/State_Summaries_Florida.pdf)

<https://floridasturnpike.com/about/turnpike-dashboard/>

<https://www.wesh.com/article/unpaid-florida-toll-fees/62856047>

<https://www.bls.gov/cex/tables/geographic/mean/2022/cu-state-fl-income-quintiles-before-taxes-2-year-average-2022.htm>

February 2025 Demographic Estimating Conference

### Section 3: Methodology (Include Assumptions and Attach Details)

There will be a negative impact to the State Transportation Trust Fund, Florida Turnpike Trust Funds, and various local trust funds from exempting 100% disabled veterans from paying tolls. The current snapshot of 100% Disabled Veteran tags was provided by FHSMV staff. For the low, middle, and high scenarios, assumptions were made for vehicles per household, percentage applying for exemption sticker, amount to add for out-of-state drivers, and amount of tolls paid per year. In all scenarios, the number of exemptions granted was grown by the population growth rate from the most recent Demographic Estimating Conference. The middle scenario assumes the average driver pays \$185 per year based upon annual tolls collected divided by the number of Sunpass accounts. The low and high scenarios are extrapolations from the middle assumption. For all three scenarios, a one-month lag was added to the cash impact. Other factors to consider which are not implicitly included in the analysis are:

- The US Department of Veteran Affairs Florida Summary shows that veterans (and thus 100% disabled veterans) are more represented in north Florida, where there are less tolls than south and central Florida.
- The impacted population group is more likely to be older, retired, or disabled – thus driving less.

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source:** Tolls

**Issue:** Disabled Veteran Toll Exemption

**Bill Number(s):** HB 445 and SB 532

**Section 4: Proposed Revenue Impact**

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(34.1)	(37.2)	(17.0)	(18.6)	(8.5)	(10.4)
2026-27	(39.9)	(39.9)	(20.0)	(20.0)	(9.9)	(10.5)
2027-28	(42.6)	(42.6)	(21.3)	(21.3)	(10.7)	(10.7)
2028-29	(43.1)	(43.1)	(21.6)	(21.6)	(10.8)	(10.8)
2029-30	(43.6)	(43.6)	(21.8)	(21.8)	(10.9)	(10.9)

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(18.3)	(20.0)	(9.2)	(10.0)	(4.6)	(5.6)
2026-27	(21.5)	(21.5)	(10.7)	(10.7)	(5.4)	(5.7)
2027-28	(23.0)	(23.0)	(11.5)	(11.5)	(5.7)	(5.7)
2028-29	(23.2)	(23.2)	(11.6)	(11.6)	(5.8)	(5.8)
2029-30	(23.5)	(23.5)	(11.7)	(11.7)	(5.9)	(5.9)

**Revenue Distribution:**

State Transportation Trust Fund

Turnpike Trust Funds

Local Trust Funds

**Section 5: Consensus Estimate (Adopted: 02/14/2025)** The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	(8.5)	(10.4)	(4.6)	(5.6)	(13.1)	(16.0)
2026-27	0.0	0.0	(9.9)	(10.5)	(5.4)	(5.7)	(15.3)	(16.2)
2027-28	0.0	0.0	(10.7)	(10.7)	(5.7)	(5.7)	(16.4)	(16.4)
2028-29	0.0	0.0	(10.8)	(10.8)	(5.8)	(5.8)	(16.6)	(16.6)
2029-30	0.0	0.0	(10.9)	(10.9)	(5.9)	(5.9)	(16.8)	(16.8)



	A	B	C	D	E	F	G
1		<b>Assumptions</b>					
2			<b>Low</b>	<b>Middle</b>	<b>High</b>		<b>Low Recurring</b>
3		100% Disabled Vet. Tags	179,372	179,372	179,372		179,372
4		Y1 % Apply for Exemption	85%	85%	85%		95%
5		Y2 % Apply for Exemption	90%	90%	90%		95%
6		Y3+ % Apply for Exemption	95%	95%	95%		
7		# of Tags				Population Growth	
8		2025-26	181,794	181,794	181,794	1.35%	181,794
9		2026-27	184,120	184,120	184,120	1.28%	184,120
10		2027-28	186,367	186,367	186,367	1.22%	
11		2028-29	188,529	188,529	188,529	1.16%	
12		2029-30	190,584	190,584	190,584	1.09%	
13		# of Exemptions					
14		2025-26	154,524	154,524	154,524		172,704
15		2026-27	165,708	165,708	165,708		174,914
16		2027-28	177,048	177,048	177,048		
17		2028-29	179,102	179,102	179,102		
18		2029-30	181,054	181,054	181,054		
19		Sunpass Accounts		10,800,000			
20		Annual Toll Collections		\$ 2,000,000,000			
21		Annual Tolls per Driver	\$ 93	\$ 185	\$ 370.37		
22							
23		<b>Impact</b>					
24		<b>2025-26</b>	<b>\$ (14,307,823)</b>	<b>\$ (28,615,647)</b>	<b>\$ (57,231,294)</b>		<b>\$ (15,991,097)</b>
25		<b>2026-27</b>	<b>\$ (15,343,373)</b>	<b>\$ (30,686,747)</b>	<b>\$ (61,373,493)</b>		<b>\$ (16,195,783)</b>
26		<b>2027-28</b>	<b>\$ (16,393,371)</b>	<b>\$ (32,786,743)</b>	<b>\$ (65,573,486)</b>		
27		<b>2028-29</b>	<b>\$ (16,583,535)</b>	<b>\$ (33,167,069)</b>	<b>\$ (66,334,138)</b>		
28		<b>2029-30</b>	<b>\$ (16,764,295)</b>	<b>\$ (33,528,590)</b>	<b>\$ (67,057,180)</b>		
29							
30							

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Tolls

**Issue:** Purple Heart Plate Toll Exemption

**Bill Number(s):** HB 313 SB 574

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Representative Fabricio Senator Collins

**Month/Year Impact Begins:** 07/01/2025

**Date(s) Conference Reviewed:** 02/14/2025

### Section 1: Narrative

- a. Current Law:** Section 338.155, F.S. provides the following exemptions from paying a toll while using a toll facility: employees of the agency operating the toll facility when using the facility on official state business; state military personnel while on official military business; a person with a disability who has a valid driver license, who operates a vehicle specially equipped for use by persons with disabilities, and who is certified by a physician as being severely physically disabled and having permanent upper limb mobility or dexterity impairments that substantially impair the person's ability to deposit coins in toll baskets; a person exempt from toll payment by the authorizing resolution for the bonds used to finance the facility; a person using the facility as a temporary detour route, any law enforcement officer operating an official vehicle while on official law enforcement business; a person operating a fire vehicle while on official business or a rescue vehicle while on official business; a person participating in the funeral procession of a law enforcement officer or firefighter killed in the line of duty; and if tolls have been suspended due to an emergency evacuation.
- b. Proposed Change:** Section 338.155, F.S. is revised to add a person operating a motor vehicle or motorcycle displaying a Purple Heart specialty license plate to the list of toll exemptions.

### Section 2: Description of Data and Sources

Contact with staff from the Florida Department of Transportation (FDOT), Florida Department of Revenue (DOR), Florida Department of Veteran Affairs, and Florida Department of Highway Safety and Motor Vehicles (FHSMV)

Purple Heart Motor Vehicle and Motorcycle Tags emailed from FHSMV February 2025

[https://www.va.gov/vetdata/docs/SpecialReports/State\\_Summaries\\_Florida.pdf](https://www.va.gov/vetdata/docs/SpecialReports/State_Summaries_Florida.pdf)

<https://floridasturnpike.com/about/turnpike-dashboard/>

<https://www.wesh.com/article/unpaid-florida-toll-fees/62856047>

<https://www.bls.gov/cex/tables/geographic/mean/2022/cu-state-fl-income-quintiles-before-taxes-2-year-average-2022.htm>

### Section 3: Methodology (Include Assumptions and Attach Details)

There will be a negative impact to the State Transportation Trust Fund, Florida Turnpike Trust Funds, and various local trust funds from exempting customers with Purple Heart Plates from paying tolls. The current snapshot of Purple Heart tags was provided by FHSMV staff. For the low, middle, and high scenarios, assumptions were made for vehicles per household, percentage applying for exemption sticker, and amount of tolls paid per year. The middle scenario assumes the average driver pays \$185 per year based upon annual tolls collected divided by the number of Sunpass accounts. The low and high scenarios are extrapolations from the middle assumption. For all three scenarios, a one-month lag was added to the cash impact. Other factors to consider which are not implicitly included in the analysis are:

- The US Department of Veteran Affairs Florida Summary shows that veterans (and thus Purple Heart tags) are more represented in north Florida, where there are less tolls than south and central Florida.
- The bill could potentially encourage more individuals to get purple heart tags.
- The impacted population group is more likely to be older, retired, or disabled – thus driving less.

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source:** Tolls

**Issue:** Purple Heart Plate Toll Exemption

**Bill Number(s):** HB 313 SB 574

**Section 4: Proposed Revenue Impact**

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(1.8)	(2.0)	(0.9)	(1.0)	(0.5)	(0.5)
2026-27	(2.1)	(2.1)	(1.0)	(1.0)	(0.5)	(0.5)
2027-28	(2.1)	(2.1)	(1.1)	(1.1)	(0.5)	(0.5)
2028-29	(2.1)	(2.1)	(1.1)	(1.1)	(0.5)	(0.5)
2029-30	(2.1)	(2.1)	(1.1)	(1.1)	(0.5)	(0.5)

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(1.0)	(1.0)	(0.5)	(0.5)	(0.2)	(0.3)
2026-27	(1.1)	(1.1)	(0.6)	(0.6)	(0.3)	(0.3)
2027-28	(1.2)	(1.2)	(0.6)	(0.6)	(0.3)	(0.3)
2028-29	(1.2)	(1.2)	(0.6)	(0.6)	(0.3)	(0.3)
2029-30	(1.2)	(1.2)	(0.6)	(0.6)	(0.3)	(0.3)

**Revenue Distribution:**

State Transportation Trust Fund

Turnpike Trust Funds

Local Trust Funds

**Section 5: Consensus Estimate (Adopted: 02/14/2025)** The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	(0.5)	(0.5)	(0.2)	(0.3)	(0.7)	(0.8)
2026-27	0.0	0.0	(0.5)	(0.5)	(0.3)	(0.3)	(0.8)	(0.8)
2027-28	0.0	0.0	(0.5)	(0.5)	(0.3)	(0.3)	(0.8)	(0.8)
2028-29	0.0	0.0	(0.5)	(0.5)	(0.3)	(0.3)	(0.8)	(0.8)
2029-30	0.0	0.0	(0.5)	(0.5)	(0.3)	(0.3)	(0.8)	(0.8)

	A	B	C	D	E	F	G
1		<b>Assumptions</b>					
2			<b>Low</b>	<b>Middle</b>	<b>High</b>		<b>Low Recurring</b>
3		100% Disabled Vet. Tags	9,457	9,457	9,457		9,457
4		Y1 % Apply for Exemption	85%	85%	85%		95%
5		Y2 % Apply for Exemption	90%	90%	90%		95%
6		Y3+ % Apply for Exemption	95%	95%	95%		
7		# of Tags				Population Growth	
8		2025-26	9,457	9,457	9,457		9,457
9		2026-27	9,457	9,457	9,457		9,457
10		2027-28	9,457	9,457	9,457		
11		2028-29	9,457	9,457	9,457		
12		2029-30	9,457	9,457	9,457		
13		# of Exemptions					
14		2025-26	8,038	8,038	8,038		8,984
15		2026-27	8,511	8,511	8,511		8,984
16		2027-28	8,984	8,984	8,984		
17		2028-29	8,984	8,984	8,984		
18		2029-30	8,984	8,984	8,984		
19		Sunpass Accounts		10,800,000			
20		Annual Toll Collections		\$ 2,000,000,000			
21		Annual Tolls per Driver	\$ 93	\$ 185	\$ 370.37		
22							
23		<b>Impact</b>					
24		<b>2025-26</b>	<b>\$ (744,301)</b>	<b>\$ (1,488,602)</b>	<b>\$ (2,977,204)</b>		<b>\$ (831,866)</b>
25		<b>2026-27</b>	<b>\$ (788,083)</b>	<b>\$ (1,576,167)</b>	<b>\$ (3,152,333)</b>		<b>\$ (831,866)</b>
26		<b>2027-28</b>	<b>\$ (831,866)</b>	<b>\$ (1,663,731)</b>	<b>\$ (3,327,463)</b>		
27		<b>2028-29</b>	<b>\$ (831,866)</b>	<b>\$ (1,663,731)</b>	<b>\$ (3,327,463)</b>		
28		<b>2029-30</b>	<b>\$ (831,866)</b>	<b>\$ (1,663,731)</b>	<b>\$ (3,327,463)</b>		
29							
30							