

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Accessory Dwelling Units
Bill Number(s): CS/HB 313

- Entire Bill
- Partial Bill: Section 1

Sponsor(s): Representative Nix

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: December 12, 2025; January 16, 2026; January 30, 2026

Section 1: Narrative

- a. **Current Law:** In order to meet the demand for affordable rentals, section 163.31771 of F.S. encourages accessory dwelling units in single-family residential areas by providing the process of implementing an ordinance and a building permit for the same, provided the local government chooses to permit these units.
- b. **Proposed Change:** Amends this section to include a definition of Primary Dwelling Unit (PDU) and expands all local governments to adopt ordinances on permission, construction, and use of ADUs by December 1, 2026; but states that they may not impose discretionary review or hearing standards on the construction of Assisted Dwelling Units (ADUs), require the owner to reside in the PDU, or increase/replace the parking requirements. Units allowed by this section that provide affordable housing shall apply toward the local government comprehensive affordable housing plan. If the owner is residing in the PDU, they may not be denied the housing exemption even if the ADU is being rented out. In this case, however, the ADU will be assessed separately to the homestead property and taxed accordingly.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

Currently, several counties assess ADUs and Detached Dwelling Units (DDUs) as the percent of the parcel that is non-homestead. Requiring all local governments to permit ADUs will likely lead to more people constructing and renting ADUs—ultimately increasing the amount of non-homestead taxable value levied.

The bill language of the Committee Substitute varies from the original bill; the Committee Substitute allows for these ADUs to be leased for periods shorter than 30 days and thus may provide an incentive to construct these units and thereby increase the magnitude of the positive impact.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	**		
2027-28			**	**		
2028-29			**	**		
2029-30			**	**		
2030-31			**	**		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 01/30/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	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	**	**	**	**
2030-31	0.0	0.0	0.0	0.0	**	**	**	**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Accessory Dwelling Units
Bill Number(s): CS/SB 48

- Entire Bill
- Partial Bill: Section 2

Sponsor(s): Appropriations Committee on Transportation, Tourism, and Economic Development ; Gaetz ; Osgood ; Pizzo ; Arrington

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: January 30, 2026

Section 1: Narrative

- a. **Current Law:** In order to meet the demand for affordable rentals, section 163.31771 of F.S. encourages accessory dwelling units in single-family residential areas by providing the process of implementing an ordinance and a building permit for the same, provided the local government chooses to permit these units.
- b. **Proposed Change:** Amends this section to include a definition of Primary Dwelling Unit (PDU) and expands all local governments to adopt ordinances on permission, construction, and use of ADUs by December 1, 2026; but states that they may not prohibit the renting of Assisted Dwelling Units (ADUs) for less than 30 days, require the owner to reside in the PDU, or increase/ replace the parking requirements. Units allowed by this section that provide affordable housing shall apply toward the local government comprehensive affordable housing plan. If the owner is residing in the PDU, they may not be denied the housing exemption even if the ADU is being rented out. In this case, however, the ADU will be assessed separately to the homestead property and taxed accordingly.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

Currently, several counties assess ADUs and Detached Dwelling Units (DDUs) as the percent of the parcel that is non-homestead. Requiring all local governments to permit ADUs will likely lead to more people constructing and renting ADUs—ultimately increasing the amount of non-homestead taxable value levied.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	**		
2027-28			**	**		
2028-29			**	**		
2029-30			**	**		
2030-31			**	**		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 01/30/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	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	**	**	**	**
2030-31	0.0	0.0	0.0	0.0	**	**	**	**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Phased Out Elimination of Non-School Property Tax for Homesteads

Bill Number(s): CS/CS/HJR 203

Entire Bill

Partial Bill:

Sponsor(s): Representative Miller

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: January 30, 2026

Section 1: Narrative

- a. **Current Law:** Section 6 of Article VII of the Florida Constitution provides for the first homestead exemption on the assessed value of a homestead property below \$25,000 for both school ad non-school taxes and the second homestead exemption on the assessed value of a homestead property greater than \$50,000 and less than a CPI annually adjusted maximum for non-school taxes. As of 2025, that maximum is \$75,722. Further, any amount of assessed value exempted by an addition to the constitution after January 1, 2025 is to be adjusted annually by CPI.
- b. **Proposed Change:** The second homestead exemption is adjusted to be from \$25,000 up to \$150,000 in the first year, with \$100,000 added after the CPI adjustment for the following 9 years. The second homestead exemption is to be set equal to the non-school assessed value of the property beginning in 2037. It is not entirely clear if this amount should be adjusted an additional time for CPI, as it does create an amount of assessed value to be exempted that is added to the constitution after January 1, 2025. Further, the existing CPI adjustment are expected to be nullified by the larger exemption replacing it in 2027.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

2025 Millage and Taxes Levied Report, 2025 Final Data Book published by Property Tax Oversight

Results of the Ad Valorem Estimating Conference, January 8, 2026

Results of the National Economic Estimating Conference, December 12, 2025

Section 3: Methodology (Include Assumptions and Attach Details)

The methodology grows out the just value of the homestead parcels identified in the ad valorem estimating conference using the just value growth rates by county from that conference. Based on the forecast of the save our homes rate, calculable from the national economic estimating conference results, each parcel's assessed value growth is determined as the lower of the rate that sets it to just value, the save our homes cap, or 3 percent. For each parcel, the taxable value is calculated as the assessed value each year minus the exemptions present in 2025 excluding the second homestead exemption. That amount is recalculated according to statute and added back each year in the baseline forecast. For the joint resolution forecast, the new second homestead exemption is calculated in the first year as the assessed value of the homestead between \$25,000 and \$150,000, grown by CPI, and then in years after, \$100,000 is added to it after the CPI adjustment. For each parcel, taxable value is ensured to not drop below \$0. The taxable value under the joint resolution scenario minus the taxable value under the baseline scenario are identified by county and then multiplied by the respective 2025 county level non-school millage rate to produce the impact.

The methodology further considers the fact that a county level taxable value estimate is produced by the ad valorem estimating conference. This will not be equal to the sum of each years estimated taxable value in the produced estimate due to net switch, new construction, and the dropping and adding of parcels. If the model were forced to use both the just value and taxable value forecasts, negative exemptions would be required from some parcels to meet those rates. As such, the baseline taxable value forecast is compared to the taxable value forecast from the estimating conference. The impact is adjusted proportionally to the adjustment needed for the taxable values to equal for the county. That is, if for 2029 the middle estimate produces a taxable value of 100 and the estimating conference anticipates 120, the impact would be increased by 20%. Likewise had the conference anticipated 80, the impact would be decreased to 80% of its value.

This methodology may undershoot the true impact unless implementing language updates section 196.031, Florida Statute, which allows the second homestead exemption to apply over contiguous vacant, agricultural, conservation, and historic properties.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) starting in roll year 2027.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Phased Out Elimination of Non-School Property Tax for Homesteads

Bill Number(s): CS/CS/HJR 203

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(14,610.7 M)		
2027-28			\$(4,727.0 M)	\$(14,610.7 M)		
2028-29			\$(8,261.3 M)	\$(14,610.7 M)		
2029-30			\$(10,851.2 M)	\$(14,610.7 M)		
2030-31			\$(12,882.4 M)	\$(14,610.7 M)		

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0	(0/**)		
2027-28			(0/**)	(0/**)		
2028-29			(0/**)	(0/**)		
2029-30			(0/**)	(0/**)		
2030-31			(0/**)	(0/**)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 01/30/2026) The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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/(**)
2030-31	0.0	0.0	0.0	0.0	0/(**)	0/(**)	0/(**)	0/(**)

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	(14,610.7)	0.0	(14,610.7)
2027-28	0.0	0.0	(4,727.0)	(14,610.7)	(4,727.0)	(14,610.7)
2028-29	0.0	0.0	(8,261.3)	(14,610.7)	(8,261.3)	(14,610.7)
2029-30	0.0	0.0	(10,851.2)	(14,610.7)	(10,851.2)	(14,610.7)
2030-31	0.0	0.0	(12,882.4)	(14,610.7)	(12,882.4)	(14,610.7)

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	0.0	(188.4)	0.0	(188.4)
Baker	0.0	0.0	0.0	(9.3)	0.0	(9.3)
Bay	0.0	0.0	0.0	(51.2)	0.0	(51.2)
Bradford	0.0	0.0	0.0	(10.7)	0.0	(10.7)
Brevard	0.0	0.0	0.0	(347.9)	0.0	(347.9)
Broward	0.0	0.0	0.0	(1,753.7)	0.0	(1,753.7)
Calhoun	0.0	0.0	0.0	(1.5)	0.0	(1.5)
Charlotte	0.0	0.0	0.0	(157.8)	0.0	(157.8)
Citrus	0.0	0.0	0.0	(82.9)	0.0	(82.9)
Clay	0.0	0.0	0.0	(95.6)	0.0	(95.6)
Collier	0.0	0.0	0.0	(268.5)	0.0	(268.5)
Columbia	0.0	0.0	0.0	(16.9)	0.0	(16.9)
Miami-Dade	0.0	0.0	0.0	(1,600.0)	0.0	(1,600.0)
DeSoto	0.0	0.0	0.0	(9.5)	0.0	(9.5)
Dixie	0.0	0.0	0.0	(2.2)	0.0	(2.2)
Duval	0.0	0.0	0.0	(501.4)	0.0	(501.4)
Escambia	0.0	0.0	0.0	(98.1)	0.0	(98.1)
Flagler	0.0	0.0	0.0	(150.9)	0.0	(150.9)
Franklin	0.0	0.0	0.0	(3.5)	0.0	(3.5)
Gadsden	0.0	0.0	0.0	(9.1)	0.0	(9.1)
Gilchrist	0.0	0.0	0.0	(7.4)	0.0	(7.4)
Glades	0.0	0.0	0.0	(4.3)	0.0	(4.3)
Gulf	0.0	0.0	0.0	(4.7)	0.0	(4.7)
Hamilton	0.0	0.0	0.0	(1.9)	0.0	(1.9)
Hardee	0.0	0.0	0.0	(3.4)	0.0	(3.4)
Hendry	0.0	0.0	0.0	(14.4)	0.0	(14.4)
Hernando	0.0	0.0	0.0	(93.1)	0.0	(93.1)
Highlands	0.0	0.0	0.0	(32.3)	0.0	(32.3)
Hillsborough	0.0	0.0	0.0	(1,066.6)	0.0	(1,066.6)
Holmes	0.0	0.0	0.0	(5.1)	0.0	(5.1)
Indian River	0.0	0.0	0.0	(126.1)	0.0	(126.1)
Jackson	0.0	0.0	0.0	(5.5)	0.0	(5.5)
Jefferson	0.0	0.0	0.0	(3.9)	0.0	(3.9)
Lafayette	0.0	0.0	0.0	(1.4)	0.0	(1.4)
Lake	0.0	0.0	0.0	(294.0)	0.0	(294.0)
Lee	0.0	0.0	0.0	(537.6)	0.0	(537.6)
Leon	0.0	0.0	0.0	(149.5)	0.0	(149.5)
Levy	0.0	0.0	0.0	(15.2)	0.0	(15.2)
Liberty	0.0	0.0	0.0	(1.1)	0.0	(1.1)
Madison	0.0	0.0	0.0	(3.9)	0.0	(3.9)
Manatee	0.0	0.0	0.0	(314.2)	0.0	(314.2)
Marion	0.0	0.0	0.0	(185.9)	0.0	(185.9)
Martin	0.0	0.0	0.0	(171.3)	0.0	(171.3)
Monroe	0.0	0.0	0.0	(40.5)	0.0	(40.5)
Nassau	0.0	0.0	0.0	(103.7)	0.0	(103.7)
Okaloosa	0.0	0.0	0.0	(63.5)	0.0	(63.5)
Okeechobee	0.0	0.0	0.0	(10.5)	0.0	(10.5)
Orange	0.0	0.0	0.0	(838.1)	0.0	(838.1)
Osceola	0.0	0.0	0.0	(275.3)	0.0	(275.3)
Palm Beach	0.0	0.0	0.0	(1,381.0)	0.0	(1,381.0)
Pasco	0.0	0.0	0.0	(461.1)	0.0	(461.1)
Pinellas	0.0	0.0	0.0	(750.9)	0.0	(750.9)
Polk	0.0	0.0	0.0	(339.9)	0.0	(339.9)
Putnam	0.0	0.0	0.0	(17.4)	0.0	(17.4)
St_Johns	0.0	0.0	0.0	(312.6)	0.0	(312.6)
St_Lucie	0.0	0.0	0.0	(322.1)	0.0	(322.1)
Santa Rosa	0.0	0.0	0.0	(66.3)	0.0	(66.3)
Sarasota	0.0	0.0	0.0	(305.4)	0.0	(305.4)
Seminole	0.0	0.0	0.0	(301.7)	0.0	(301.7)
Sumter	0.0	0.0	0.0	(126.9)	0.0	(126.9)
Suwannee	0.0	0.0	0.0	(13.4)	0.0	(13.4)
Taylor	0.0	0.0	0.0	(3.3)	0.0	(3.3)
Union	0.0	0.0	0.0	(1.8)	0.0	(1.8)
Volusia	0.0	0.0	0.0	(418.3)	0.0	(418.3)
Wakulla	0.0	0.0	0.0	(14.1)	0.0	(14.1)
Walton	0.0	0.0	0.0	(35.7)	0.0	(35.7)
Washington	0.0	0.0	0.0	(5.2)	0.0	(5.2)
Statewide Total	0.0	0.0	0.0	(14,610.7)	0.0	(14,610.7)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(73.5)	(188.4)	(73.5)	(188.4)
Baker	0.0	0.0	(4.4)	(9.3)	(4.4)	(9.3)
Bay	0.0	0.0	(24.2)	(51.2)	(24.2)	(51.2)
Bradford	0.0	0.0	(5.3)	(10.7)	(5.3)	(10.7)
Brevard	0.0	0.0	(124.5)	(347.9)	(124.5)	(347.9)
Broward	0.0	0.0	(502.9)	(1,753.7)	(502.9)	(1,753.7)
Calhoun	0.0	0.0	(1.3)	(1.5)	(1.3)	(1.5)
Charlotte	0.0	0.0	(46.7)	(157.8)	(46.7)	(157.8)
Citrus	0.0	0.0	(39.1)	(82.9)	(39.1)	(82.9)
Clay	0.0	0.0	(42.1)	(95.6)	(42.1)	(95.6)
Collier	0.0	0.0	(61.6)	(268.5)	(61.6)	(268.5)
Columbia	0.0	0.0	(9.6)	(16.9)	(9.6)	(16.9)
Miami-Dade	0.0	0.0	(480.0)	(1,600.0)	(480.0)	(1,600.0)
DeSoto	0.0	0.0	(4.4)	(9.5)	(4.4)	(9.5)
Dixie	0.0	0.0	(2.1)	(2.2)	(2.1)	(2.2)
Duval	0.0	0.0	(196.3)	(501.4)	(196.3)	(501.4)
Escambia	0.0	0.0	(45.6)	(98.1)	(45.6)	(98.1)
Flagler	0.0	0.0	(48.4)	(150.9)	(48.4)	(150.9)
Franklin	0.0	0.0	(1.4)	(3.5)	(1.4)	(3.5)
Gadsden	0.0	0.0	(6.0)	(9.1)	(6.0)	(9.1)
Gilchrist	0.0	0.0	(3.5)	(7.4)	(3.5)	(7.4)
Glades	0.0	0.0	(2.2)	(4.3)	(2.2)	(4.3)
Gulf	0.0	0.0	(1.9)	(4.7)	(1.9)	(4.7)
Hamilton	0.0	0.0	(1.3)	(1.9)	(1.3)	(1.9)
Hardee	0.0	0.0	(2.1)	(3.4)	(2.1)	(3.4)
Hendry	0.0	0.0	(6.7)	(14.4)	(6.7)	(14.4)
Hernando	0.0	0.0	(38.7)	(93.1)	(38.7)	(93.1)
Highlands	0.0	0.0	(16.2)	(32.3)	(16.2)	(32.3)
Hillsborough	0.0	0.0	(337.9)	(1,066.6)	(337.9)	(1,066.6)
Holmes	0.0	0.0	(3.3)	(5.1)	(3.3)	(5.1)
Indian River	0.0	0.0	(38.2)	(126.1)	(38.2)	(126.1)
Jackson	0.0	0.0	(4.2)	(5.5)	(4.2)	(5.5)
Jefferson	0.0	0.0	(2.1)	(3.9)	(2.1)	(3.9)
Lafayette	0.0	0.0	(1.0)	(1.4)	(1.0)	(1.4)
Lake	0.0	0.0	(97.8)	(294.0)	(97.8)	(294.0)
Lee	0.0	0.0	(167.1)	(537.6)	(167.1)	(537.6)
Leon	0.0	0.0	(60.5)	(149.5)	(60.5)	(149.5)
Levy	0.0	0.0	(8.3)	(15.2)	(8.3)	(15.2)
Liberty	0.0	0.0	(0.7)	(1.1)	(0.7)	(1.1)
Madison	0.0	0.0	(2.2)	(3.9)	(2.2)	(3.9)
Manatee	0.0	0.0	(85.1)	(314.2)	(85.1)	(314.2)
Marion	0.0	0.0	(86.1)	(185.9)	(86.1)	(185.9)
Martin	0.0	0.0	(48.8)	(171.3)	(48.8)	(171.3)
Monroe	0.0	0.0	(8.7)	(40.5)	(8.7)	(40.5)
Nassau	0.0	0.0	(29.5)	(103.7)	(29.5)	(103.7)
Okaloosa	0.0	0.0	(26.9)	(63.5)	(26.9)	(63.5)
Okeechobee	0.0	0.0	(5.2)	(10.5)	(5.2)	(10.5)
Orange	0.0	0.0	(259.5)	(838.1)	(259.5)	(838.1)
Osceola	0.0	0.0	(81.4)	(275.3)	(81.4)	(275.3)
Palm Beach	0.0	0.0	(380.4)	(1,381.0)	(380.4)	(1,381.0)
Pasco	0.0	0.0	(156.3)	(461.1)	(156.3)	(461.1)
Pinellas	0.0	0.0	(263.3)	(750.9)	(263.3)	(750.9)
Polk	0.0	0.0	(135.1)	(339.9)	(135.1)	(339.9)
Putnam	0.0	0.0	(10.6)	(17.4)	(10.6)	(17.4)
St_Johns	0.0	0.0	(74.7)	(312.6)	(74.7)	(312.6)
St_Lucie	0.0	0.0	(124.5)	(322.1)	(124.5)	(322.1)
Santa Rosa	0.0	0.0	(27.0)	(66.3)	(27.0)	(66.3)
Sarasota	0.0	0.0	(86.9)	(305.4)	(86.9)	(305.4)
Seminole	0.0	0.0	(99.1)	(301.7)	(99.1)	(301.7)
Sumter	0.0	0.0	(37.3)	(126.9)	(37.3)	(126.9)
Suwannee	0.0	0.0	(7.1)	(13.4)	(7.1)	(13.4)
Taylor	0.0	0.0	(2.3)	(3.3)	(2.3)	(3.3)
Union	0.0	0.0	(1.5)	(1.8)	(1.5)	(1.8)
Volusia	0.0	0.0	(156.0)	(418.3)	(156.0)	(418.3)
Wakulla	0.0	0.0	(6.3)	(14.1)	(6.3)	(14.1)
Walton	0.0	0.0	(8.8)	(35.7)	(8.8)	(35.7)
Washington	0.0	0.0	(3.2)	(5.2)	(3.2)	(5.2)
Statewide Total	0.0	0.0	(4,727.0)	(14,610.7)	(4,727.0)	(14,610.7)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(121.2)	(188.4)	(121.2)	(188.4)
Baker	0.0	0.0	(6.7)	(9.3)	(6.7)	(9.3)
Bay	0.0	0.0	(39.0)	(51.2)	(39.0)	(51.2)
Bradford	0.0	0.0	(7.6)	(10.7)	(7.6)	(10.7)
Brevard	0.0	0.0	(210.8)	(347.9)	(210.8)	(347.9)
Broward	0.0	0.0	(918.8)	(1,753.7)	(918.8)	(1,753.7)
Calhoun	0.0	0.0	(1.6)	(1.5)	(1.6)	(1.5)
Charlotte	0.0	0.0	(80.3)	(157.8)	(80.3)	(157.8)
Citrus	0.0	0.0	(59.2)	(82.9)	(59.2)	(82.9)
Clay	0.0	0.0	(68.2)	(95.6)	(68.2)	(95.6)
Collier	0.0	0.0	(119.4)	(268.5)	(119.4)	(268.5)
Columbia	0.0	0.0	(13.7)	(16.9)	(13.7)	(16.9)
Miami-Dade	0.0	0.0	(858.8)	(1,600.0)	(858.8)	(1,600.0)
DeSoto	0.0	0.0	(6.6)	(9.5)	(6.6)	(9.5)
Dixie	0.0	0.0	(2.3)	(2.2)	(2.3)	(2.2)
Duval	0.0	0.0	(323.2)	(501.4)	(323.2)	(501.4)
Escambia	0.0	0.0	(69.2)	(98.1)	(69.2)	(98.1)
Flagler	0.0	0.0	(86.1)	(150.9)	(86.1)	(150.9)
Franklin	0.0	0.0	(2.3)	(3.5)	(2.3)	(3.5)
Gadsden	0.0	0.0	(8.0)	(9.1)	(8.0)	(9.1)
Gilchrist	0.0	0.0	(5.2)	(7.4)	(5.2)	(7.4)
Glades	0.0	0.0	(3.1)	(4.3)	(3.1)	(4.3)
Gulf	0.0	0.0	(3.0)	(4.7)	(3.0)	(4.7)
Hamilton	0.0	0.0	(1.7)	(1.9)	(1.7)	(1.9)
Hardee	0.0	0.0	(2.9)	(3.4)	(2.9)	(3.4)
Hendry	0.0	0.0	(10.3)	(14.4)	(10.3)	(14.4)
Hernando	0.0	0.0	(61.5)	(93.1)	(61.5)	(93.1)
Highlands	0.0	0.0	(23.5)	(32.3)	(23.5)	(32.3)
Hillsborough	0.0	0.0	(592.9)	(1,066.6)	(592.9)	(1,066.6)
Holmes	0.0	0.0	(4.4)	(5.1)	(4.4)	(5.1)
Indian River	0.0	0.0	(67.6)	(126.1)	(67.6)	(126.1)
Jackson	0.0	0.0	(5.4)	(5.5)	(5.4)	(5.5)
Jefferson	0.0	0.0	(3.1)	(3.9)	(3.1)	(3.9)
Lafayette	0.0	0.0	(1.3)	(1.4)	(1.3)	(1.4)
Lake	0.0	0.0	(172.3)	(294.0)	(172.3)	(294.0)
Lee	0.0	0.0	(300.7)	(537.6)	(300.7)	(537.6)
Leon	0.0	0.0	(100.2)	(149.5)	(100.2)	(149.5)
Levy	0.0	0.0	(11.7)	(15.2)	(11.7)	(15.2)
Liberty	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Madison	0.0	0.0	(2.9)	(3.9)	(2.9)	(3.9)
Manatee	0.0	0.0	(159.1)	(314.2)	(159.1)	(314.2)
Marion	0.0	0.0	(134.1)	(185.9)	(134.1)	(185.9)
Martin	0.0	0.0	(89.3)	(171.3)	(89.3)	(171.3)
Monroe	0.0	0.0	(17.2)	(40.5)	(17.2)	(40.5)
Nassau	0.0	0.0	(54.3)	(103.7)	(54.3)	(103.7)
Okaloosa	0.0	0.0	(43.9)	(63.5)	(43.9)	(63.5)
Okeechobee	0.0	0.0	(7.6)	(10.5)	(7.6)	(10.5)
Orange	0.0	0.0	(469.9)	(838.1)	(469.9)	(838.1)
Osceola	0.0	0.0	(150.1)	(275.3)	(150.1)	(275.3)
Palm Beach	0.0	0.0	(703.3)	(1,381.0)	(703.3)	(1,381.0)
Pasco	0.0	0.0	(269.9)	(461.1)	(269.9)	(461.1)
Pinellas	0.0	0.0	(444.9)	(750.9)	(444.9)	(750.9)
Polk	0.0	0.0	(223.1)	(339.9)	(223.1)	(339.9)
Putnam	0.0	0.0	(14.4)	(17.4)	(14.4)	(17.4)
St_Johns	0.0	0.0	(147.1)	(312.6)	(147.1)	(312.6)
St_Lucie	0.0	0.0	(197.2)	(322.1)	(197.2)	(322.1)
Santa Rosa	0.0	0.0	(44.8)	(66.3)	(44.8)	(66.3)
Sarasota	0.0	0.0	(158.6)	(305.4)	(158.6)	(305.4)
Seminole	0.0	0.0	(175.7)	(301.7)	(175.7)	(301.7)
Sumter	0.0	0.0	(70.7)	(126.9)	(70.7)	(126.9)
Suwannee	0.0	0.0	(9.8)	(13.4)	(9.8)	(13.4)
Taylor	0.0	0.0	(2.9)	(3.3)	(2.9)	(3.3)
Union	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)
Volusia	0.0	0.0	(263.3)	(418.3)	(263.3)	(418.3)
Wakulla	0.0	0.0	(10.1)	(14.1)	(10.1)	(14.1)
Walton	0.0	0.0	(16.6)	(35.7)	(16.6)	(35.7)
Washington	0.0	0.0	(4.2)	(5.2)	(4.2)	(5.2)
Statewide Total	0.0	0.0	(8,261.3)	(14,610.7)	(8,261.3)	(14,610.7)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(151.0)	(188.4)	(151.0)	(188.4)
Baker	0.0	0.0	(7.9)	(9.3)	(7.9)	(9.3)
Bay	0.0	0.0	(46.3)	(51.2)	(46.3)	(51.2)
Bradford	0.0	0.0	(8.9)	(10.7)	(8.9)	(10.7)
Brevard	0.0	0.0	(268.7)	(347.9)	(268.7)	(347.9)
Broward	0.0	0.0	(1,255.2)	(1,753.7)	(1,255.2)	(1,753.7)
Calhoun	0.0	0.0	(1.6)	(1.5)	(1.6)	(1.5)
Charlotte	0.0	0.0	(108.1)	(157.8)	(108.1)	(157.8)
Citrus	0.0	0.0	(69.9)	(82.9)	(69.9)	(82.9)
Clay	0.0	0.0	(82.4)	(95.6)	(82.4)	(95.6)
Collier	0.0	0.0	(172.5)	(268.5)	(172.5)	(268.5)
Columbia	0.0	0.0	(15.5)	(16.9)	(15.5)	(16.9)
Miami-Dade	0.0	0.0	(1,156.5)	(1,600.0)	(1,156.5)	(1,600.0)
DeSoto	0.0	0.0	(7.8)	(9.5)	(7.8)	(9.5)
Dixie	0.0	0.0	(2.3)	(2.2)	(2.3)	(2.2)
Duval	0.0	0.0	(400.7)	(501.4)	(400.7)	(501.4)
Escambia	0.0	0.0	(82.2)	(98.1)	(82.2)	(98.1)
Flagler	0.0	0.0	(112.4)	(150.9)	(112.4)	(150.9)
Franklin	0.0	0.0	(2.8)	(3.5)	(2.8)	(3.5)
Gadsden	0.0	0.0	(8.6)	(9.1)	(8.6)	(9.1)
Gilchrist	0.0	0.0	(6.1)	(7.4)	(6.1)	(7.4)
Glades	0.0	0.0	(3.6)	(4.3)	(3.6)	(4.3)
Gulf	0.0	0.0	(3.8)	(4.7)	(3.8)	(4.7)
Hamilton	0.0	0.0	(1.9)	(1.9)	(1.9)	(1.9)
Hardee	0.0	0.0	(3.2)	(3.4)	(3.2)	(3.4)
Hendry	0.0	0.0	(12.1)	(14.4)	(12.1)	(14.4)
Hernando	0.0	0.0	(75.1)	(93.1)	(75.1)	(93.1)
Highlands	0.0	0.0	(27.2)	(32.3)	(27.2)	(32.3)
Hillsborough	0.0	0.0	(780.7)	(1,066.6)	(780.7)	(1,066.6)
Holmes	0.0	0.0	(4.9)	(5.1)	(4.9)	(5.1)
Indian River	0.0	0.0	(90.2)	(126.1)	(90.2)	(126.1)
Jackson	0.0	0.0	(5.6)	(5.5)	(5.6)	(5.5)
Jefferson	0.0	0.0	(3.6)	(3.9)	(3.6)	(3.9)
Lafayette	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Lake	0.0	0.0	(224.0)	(294.0)	(224.0)	(294.0)
Lee	0.0	0.0	(397.9)	(537.6)	(397.9)	(537.6)
Leon	0.0	0.0	(123.5)	(149.5)	(123.5)	(149.5)
Levy	0.0	0.0	(13.4)	(15.2)	(13.4)	(15.2)
Liberty	0.0	0.0	(0.9)	(1.1)	(0.9)	(1.1)
Madison	0.0	0.0	(3.3)	(3.9)	(3.3)	(3.9)
Manatee	0.0	0.0	(220.2)	(314.2)	(220.2)	(314.2)
Marion	0.0	0.0	(158.2)	(185.9)	(158.2)	(185.9)
Martin	0.0	0.0	(121.9)	(171.3)	(121.9)	(171.3)
Monroe	0.0	0.0	(25.5)	(40.5)	(25.5)	(40.5)
Nassau	0.0	0.0	(74.0)	(103.7)	(74.0)	(103.7)
Okaloosa	0.0	0.0	(53.5)	(63.5)	(53.5)	(63.5)
Okeechobee	0.0	0.0	(8.9)	(10.5)	(8.9)	(10.5)
Orange	0.0	0.0	(629.7)	(838.1)	(629.7)	(838.1)
Osceola	0.0	0.0	(201.9)	(275.3)	(201.9)	(275.3)
Palm Beach	0.0	0.0	(967.6)	(1,381.0)	(967.6)	(1,381.0)
Pasco	0.0	0.0	(350.0)	(461.1)	(350.0)	(461.1)
Pinellas	0.0	0.0	(576.7)	(750.9)	(576.7)	(750.9)
Polk	0.0	0.0	(271.9)	(339.9)	(271.9)	(339.9)
Putnam	0.0	0.0	(16.0)	(17.4)	(16.0)	(17.4)
St_Johns	0.0	0.0	(210.9)	(312.6)	(210.9)	(312.6)
St_Lucie	0.0	0.0	(236.7)	(322.1)	(236.7)	(322.1)
Santa Rosa	0.0	0.0	(55.0)	(66.3)	(55.0)	(66.3)
Sarasota	0.0	0.0	(215.5)	(305.4)	(215.5)	(305.4)
Seminole	0.0	0.0	(230.9)	(301.7)	(230.9)	(301.7)
Sumter	0.0	0.0	(95.0)	(126.9)	(95.0)	(126.9)
Suwannee	0.0	0.0	(11.3)	(13.4)	(11.3)	(13.4)
Taylor	0.0	0.0	(3.1)	(3.3)	(3.1)	(3.3)
Union	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)
Volusia	0.0	0.0	(331.0)	(418.3)	(331.0)	(418.3)
Wakulla	0.0	0.0	(12.1)	(14.1)	(12.1)	(14.1)
Walton	0.0	0.0	(23.5)	(35.7)	(23.5)	(35.7)
Washington	0.0	0.0	(4.6)	(5.2)	(4.6)	(5.2)
Statewide Total	0.0	0.0	(10,851.2)	(14,610.7)	(10,851.2)	(14,610.7)

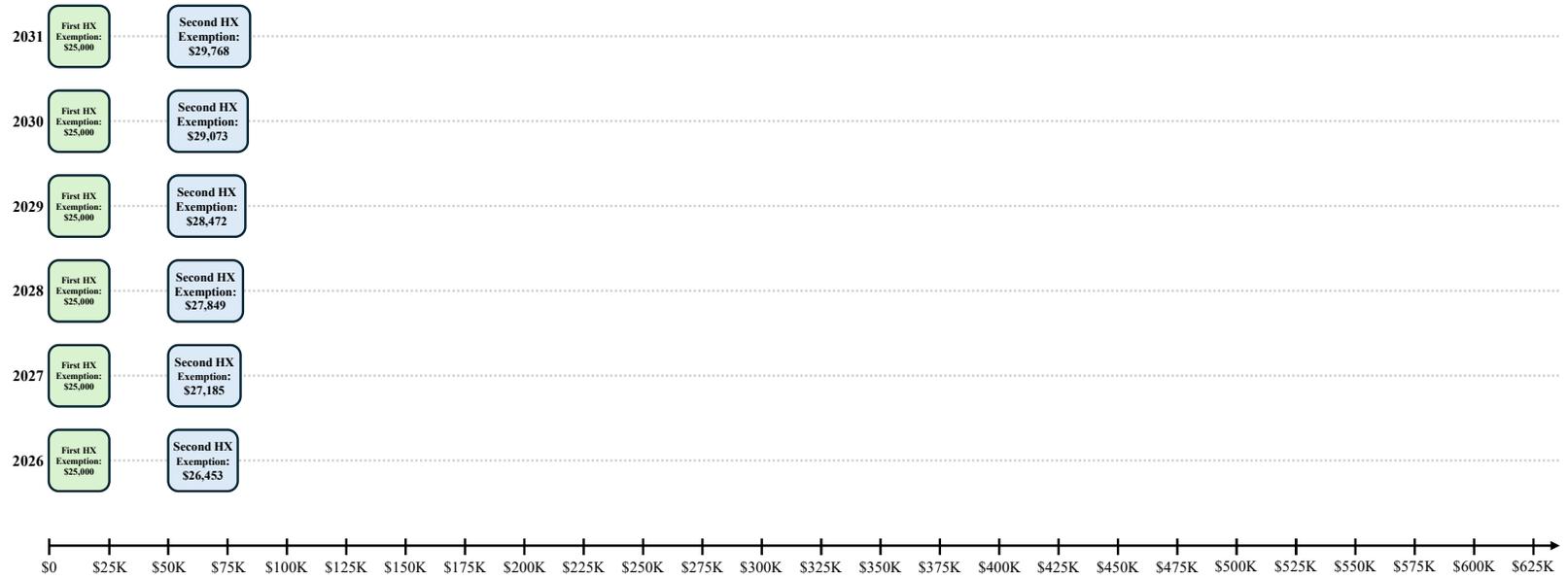
Adopted Impact By County

FY 2030-31

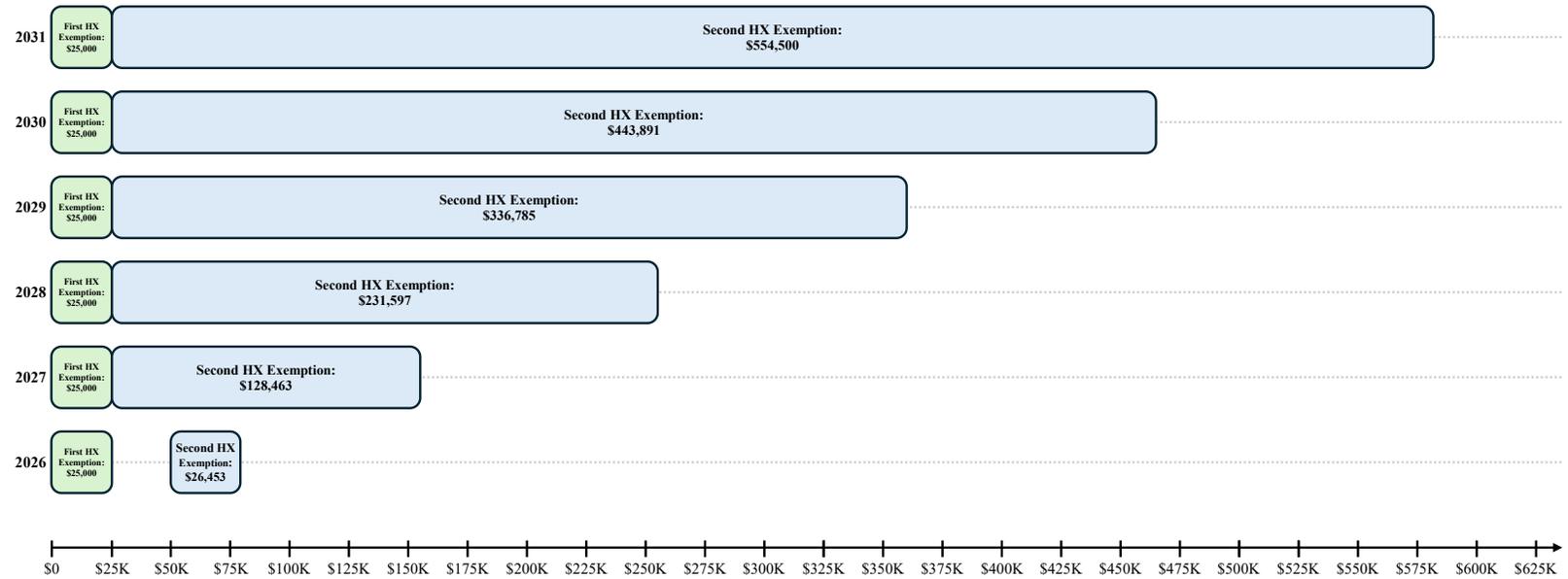
County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	0.0	0.0	(171.7)	(188.4)	(171.7)	(188.4)
Baker	0.0	0.0	(8.7)	(9.3)	(8.7)	(9.3)
Bay	0.0	0.0	(49.7)	(51.2)	(49.7)	(51.2)
Bradford	0.0	0.0	(9.8)	(10.7)	(9.8)	(10.7)
Brevard	0.0	0.0	(311.6)	(347.9)	(311.6)	(347.9)
Broward	0.0	0.0	(1,526.7)	(1,753.7)	(1,526.7)	(1,753.7)
Calhoun	0.0	0.0	(1.6)	(1.5)	(1.6)	(1.5)
Charlotte	0.0	0.0	(133.5)	(157.8)	(133.5)	(157.8)
Citrus	0.0	0.0	(77.2)	(82.9)	(77.2)	(82.9)
Clay	0.0	0.0	(90.2)	(95.6)	(90.2)	(95.6)
Collier	0.0	0.0	(221.8)	(268.5)	(221.8)	(268.5)
Columbia	0.0	0.0	(16.4)	(16.9)	(16.4)	(16.9)
Miami-Dade	0.0	0.0	(1,396.8)	(1,600.0)	(1,396.8)	(1,600.0)
DeSoto	0.0	0.0	(8.8)	(9.5)	(8.8)	(9.5)
Dixie	0.0	0.0	(2.3)	(2.2)	(2.3)	(2.2)
Duval	0.0	0.0	(455.7)	(501.4)	(455.7)	(501.4)
Escambia	0.0	0.0	(91.0)	(98.1)	(91.0)	(98.1)
Flagler	0.0	0.0	(132.5)	(150.9)	(132.5)	(150.9)
Franklin	0.0	0.0	(3.2)	(3.5)	(3.2)	(3.5)
Gadsden	0.0	0.0	(8.9)	(9.1)	(8.9)	(9.1)
Gilchrist	0.0	0.0	(6.8)	(7.4)	(6.8)	(7.4)
Glades	0.0	0.0	(3.9)	(4.3)	(3.9)	(4.3)
Gulf	0.0	0.0	(4.4)	(4.7)	(4.4)	(4.7)
Hamilton	0.0	0.0	(1.9)	(1.9)	(1.9)	(1.9)
Hardee	0.0	0.0	(3.3)	(3.4)	(3.3)	(3.4)
Hendry	0.0	0.0	(13.4)	(14.4)	(13.4)	(14.4)
Hernando	0.0	0.0	(84.7)	(93.1)	(84.7)	(93.1)
Highlands	0.0	0.0	(29.9)	(32.3)	(29.9)	(32.3)
Hillsborough	0.0	0.0	(932.0)	(1,066.6)	(932.0)	(1,066.6)
Holmes	0.0	0.0	(5.1)	(5.1)	(5.1)	(5.1)
Indian River	0.0	0.0	(109.0)	(126.1)	(109.0)	(126.1)
Jackson	0.0	0.0	(5.6)	(5.5)	(5.6)	(5.5)
Jefferson	0.0	0.0	(3.8)	(3.9)	(3.8)	(3.9)
Lafayette	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)
Lake	0.0	0.0	(261.8)	(294.0)	(261.8)	(294.0)
Lee	0.0	0.0	(473.0)	(537.6)	(473.0)	(537.6)
Leon	0.0	0.0	(138.4)	(149.5)	(138.4)	(149.5)
Levy	0.0	0.0	(14.4)	(15.2)	(14.4)	(15.2)
Liberty	0.0	0.0	(1.0)	(1.1)	(1.0)	(1.1)
Madison	0.0	0.0	(3.6)	(3.9)	(3.6)	(3.9)
Manatee	0.0	0.0	(270.5)	(314.2)	(270.5)	(314.2)
Marion	0.0	0.0	(173.5)	(185.9)	(173.5)	(185.9)
Martin	0.0	0.0	(148.6)	(171.3)	(148.6)	(171.3)
Monroe	0.0	0.0	(33.3)	(40.5)	(33.3)	(40.5)
Nassau	0.0	0.0	(89.9)	(103.7)	(89.9)	(103.7)
Okaloosa	0.0	0.0	(59.5)	(63.5)	(59.5)	(63.5)
Okeechobee	0.0	0.0	(9.8)	(10.5)	(9.8)	(10.5)
Orange	0.0	0.0	(752.8)	(838.1)	(752.8)	(838.1)
Osceola	0.0	0.0	(240.5)	(275.3)	(240.5)	(275.3)
Palm Beach	0.0	0.0	(1,188.1)	(1,381.0)	(1,188.1)	(1,381.0)
Pasco	0.0	0.0	(410.1)	(461.1)	(410.1)	(461.1)
Pinellas	0.0	0.0	(680.3)	(750.9)	(680.3)	(750.9)
Polk	0.0	0.0	(306.9)	(339.9)	(306.9)	(339.9)
Putnam	0.0	0.0	(16.8)	(17.4)	(16.8)	(17.4)
St_Johns	0.0	0.0	(265.2)	(312.6)	(265.2)	(312.6)
St_Lucie	0.0	0.0	(269.7)	(322.1)	(269.7)	(322.1)
Santa Rosa	0.0	0.0	(61.4)	(66.3)	(61.4)	(66.3)
Sarasota	0.0	0.0	(263.0)	(305.4)	(263.0)	(305.4)
Seminole	0.0	0.0	(270.6)	(301.7)	(270.6)	(301.7)
Sumter	0.0	0.0	(112.6)	(126.9)	(112.6)	(126.9)
Suwannee	0.0	0.0	(12.4)	(13.4)	(12.4)	(13.4)
Taylor	0.0	0.0	(3.3)	(3.3)	(3.3)	(3.3)
Union	0.0	0.0	(1.8)	(1.8)	(1.8)	(1.8)
Volusia	0.0	0.0	(378.3)	(418.3)	(378.3)	(418.3)
Wakulla	0.0	0.0	(13.3)	(14.1)	(13.3)	(14.1)
Walton	0.0	0.0	(29.8)	(35.7)	(29.8)	(35.7)
Washington	0.0	0.0	(4.9)	(5.2)	(4.9)	(5.2)
Statewide Total	0.0	0.0	(12,882.4)	(14,610.7)	(12,882.4)	(14,610.7)

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates			Millage Rates to Use:		2025 County Level	
3	School	5.9510					
4	Non-School	10.4479					
5							
6	School Impact						
7		High		Middle		Low	
8		Cash	Recurring	Cash	Recurring	Cash	Recurring
9	2026-27			\$0	\$0		
10	2027-28			\$0	\$0		
11	2028-29			\$0	\$0		
12	2029-30			\$0	\$0		
13	2030-31			\$0	\$0		
14							
15	Non-School Impact						
16		High		Middle		Low	
17		Cash	Recurring	Cash	Recurring	Cash	Recurring
18	2026-27			\$0	\$(14,610.7 M)		
19	2027-28			\$(4,727.0 M)	\$(14,610.7 M)		
20	2028-29			\$(8,261.3 M)	\$(14,610.7 M)		
21	2029-30			\$(10,851.2 M)	\$(14,610.7 M)		
22	2030-31			\$(12,882.4 M)	\$(14,610.7 M)		
23							
24	Total Impact						
25		High		Middle		Low	
26		Cash	Recurring	Cash	Recurring	Cash	Recurring
27	2026-27			\$0	\$(14,610.7 M)		
28	2027-28			\$(4,727.0 M)	\$(14,610.7 M)		
29	2028-29			\$(8,261.3 M)	\$(14,610.7 M)		
30	2029-30			\$(10,851.2 M)	\$(14,610.7 M)		
31	2030-31			\$(12,882.4 M)	\$(14,610.7 M)		
32							

Current Law



CS/CS/HJR 203



REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees, Highway Safety Fees, Local Taxes and Fees, Other Taxes and Fees

Issue: Traffic Infraction Enforcement

Bill Number(s): CS SB 654

Entire Bill

Partial Bill:

Sponsor(s): Transportation, Senator DiCeglie

Month/Year Impact Begins: 10/1/2026

Date(s) Conference Reviewed: 01/30/2026

Section 1: Narrative

a. Current Law: Section 28.37, F.S states that 10% of all court related fines collected by the clerk, except for fines collected via red light cameras, must be deposited into the clerks fine and forfeiture fund. Section 316.008, F.S. permits a county or municipality to enforce the applicable speed limit on a roadway maintained as a school zone from within 30 minutes of the start of the regularly scheduled breakfast program until 30 minutes after the end of the regularly scheduled school day. A county or municipality may contract with a vendor to install a speed detection system within a roadway maintained as a school zone to enforce unlawful speed violations. Section 316.0083 states that a red-light citation enforced by an automated camera system cannot be issued for failure to stop at a red light if the driver is making a right-hand turn in a careful and prudent manner and the driver came to a complete stop after crossing the stop line but before turning right. Section 316.1896, F.S. allows a county or municipality to authorize a traffic infraction enforcement officer to issue uniform traffic citations for violations of school speed 30 minutes before and after the start of breakfast, the beginning of the school day, and the end of the school day and to enforce excessive speed during the rest of the school day. A person who receives a violation has 30 days to either pay the violation or request a hearing. Section 318.15, F.S. requires the clerk to notify the Department of Highway Safety and Motor Vehicles of persons who were mailed notice of violations for red light violations enforced by traffic infraction detection equipment who did not comply with the terms of the infraction. The individual will not be issues a license plate or revalidation sticker until the fine is paid. Section 318.18, F.S. states that when a person cited for failure to stop for a school bus when enforced by a school bus infraction detection system shall pay a \$200 fine to be entirely remitted to the school district. Section 320.02, F.S. authorizes the department of Highway Safety and Motor Vehicles to withhold the issuance or reissuance of an automobile registration under certain circumstances.

Sections 316.003, 316.00831, 316.07456, 316.0776, 316.173, 316.1906, 316.640, 316.650, 322.27, 775.15, and 1006.21 make reference to or regulate the operation of traffic enforcement detection systems.

b. Proposed Change: Section 28.37, F.S is revised so that 10% of all court related fines collected by the clerk must be deposited into the clerks fine and forfeiture fund, including fines collected via red light cameras. Section 316.008, F.S. is revised to permit a county or municipality to enforce the applicable speed limit only 30 minutes before, during, and 30 minutes after the periods of time when pupils are arriving at a regularly scheduled breakfast program or a regularly scheduled school session and leaving a regularly scheduled school session. A county or municipality may contract with a vendor to install a speed detection system within a roadway maintained as a school zone to enforce school zone speed violations only. Section 316.0083 is revised so that that a red-light ticket enforced by an automated camera system cannot be issued for failure to stop at a red light if the driver is making a right hand turn in a careful and prudent manner – defined as the driver made a right hand turn after coming to a complete stop and without interfering with the operation of any oncoming vehicle traffic or pedestrian crossing. Section 316.1896, F.S. is revised allows a county or municipality to authorize a traffic infraction enforcement officer to only issue uniform traffic citations for violations of school speed 30 minutes before and after the start of breakfast, the beginning of the school day, and the end of the school day while a flashing beacon is used. A person who receives a violation has 60 days instead of 30 days to either pay the violation or request a hearing. In addition, an individual may not receive commission or per-ticket fees from any revenue collected from violations through a speed detection system. Section 318.15, F.S. is revised to require the clerk to notify the Department of Highway Safety and Motor Vehicles of persons who were mailed notice of violations for red light violations, school bus violations, and school speed violations enforced by traffic infraction detection equipment who did not comply with the terms of the infraction. The individual will not be issues a license plate or revalidation sticker until the fine is paid. Section 318.18, F.S. is revised so that when a person cited for failure to stop for a school bus when enforced by a school bus infraction detection system shall pay a \$200 fine to be remitted to the school district, less 10% to the clerk's fine and forfeiture fund. An individual may not receive commission or per-ticket fees from any revenue collected from violations through a speed detection system. Section 320.02, F.S. is revised to authorize the Department of Highway Safety and Motor Vehicles to withhold the issuance or reissuance of an automobile registration for failure to pay red light, school speed, or school bus violations enforced by a traffic enforcement violation detection system.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees, Highway Safety Fees, Local Taxes and Fees, Other Taxes and Fees

Issue: Traffic Infraction Enforcement

Bill Number(s): CS SB 654

Sections 316.003, 316.00831, 316.07456, 316.0776, 316.173, 316.1906, 316.640, 316.650, 322.27, 775.15, and 1006.21 are revised to correct cross references or change the operation of traffic enforcement detection systems in ways which do not directly impact overall fine collection for state and local government.

Section 2: Description of Data and Sources

Article V REC held 12/15/2025

Highway Safety REC held 01/06/2026

2025 FCCC Distribution Schedule: <https://www.flclerks.com/page/PublicPublicationsandDocuments>

Contact with HSMV and CCOC staff

Contact with Traffic Infraction Enforcement Equipment Vendor Lobbyist

CS SB 654 Staff Analysis prepared by Senate Committee on Transportation Staff on 01/20/2026

https://www.flhsmv.gov/pdf/cabinetreports/school-bus-school-zone_summary_fy24-25.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

Red Light Camera and School Bus Camera Fines Redirect to Clerks 10% (Article V, Local Taxes and Fees) Sections 1 and 14

The bill shifts 10% of the local portions of red light violations and school bus violations enforced by traffic infractions detectors which trigger a uniform traffic citation (UTC) to the Clerk's fine and forfeiture funds. For red light violations, the number of forecasted UTC transactions comes directly from the Highway Safety REC. The number of transactions was multiplied by the \$75 local portion, then multiplied by 10% to get the redirected amount. School bus violations are not forecasted in any REC. The number of total violations paid since the inception of the programs comes from the School Bus and School Zone Summary Report prepared by HSMV. Actual school speed violation data was used to estimate the percentage of these violations that could be attributable to FY 2024-25. Traffic camera growth rates from the most recent Highway Safety REC were used to forecast school bus camera violations paid during the forecast period. These amounts were then multiplied by the \$200 local portion and 10% to get the redirected amount.

School Speed Camera Time Reduction and NOV Extension (Highway Safety, Article V, Local Taxes and Fees) Sections 3 and 9

Reducing the time that school speed infraction detection equipment is allowed to operate will have a negative impact on citations issued. According to a vendor lobbyist, internal data shows that approximately 47% of tickets issued by school speed infraction detection equipment occur during the time of day being eliminated. To calculate the negative impact, the current forecast of citations collected from school speed cameras was estimated then reduced by 47%. To calculate the current forecast, the state portion of the base fee came from the most recent Highway Safety REC. This amount was used to derive the local portion of the base fees. The Highway Safety REC forecast was also used to estimate the subsequent uniform traffic citation add-on fee and court related ancillary fees, which were also reduced by 47%. The UTC related fees were also reduced by 15% to account for the time period which would trigger the UTC increasing from 30 days to 60 days.

Red Light Camera Violations: Right Hand Turn (Highway Safety, Article V, Local Taxes and Fees) Section 4

There is an indeterminate positive or negative impact to red light camera violations enforced by traffic infraction detection equipment from changes made to right-hand turn requirements. Current law does not define "careful and prudent manner" while also specifying that the driver may come to a complete stop after crossing the stop line but before turning right. The new language defines "careful and prudent manner" as making a right-hand turn after coming to a complete stop and without interfering with the operation of any oncoming vehicle traffic or pedestrian in a crosswalk. The impact is indeterminate positive or negative because while there is a possibility that the statute changes could impact overall citations issued, it is unclear if the change would result in less or more citations being issued.

School Speed Commission Prohibition (Highway Safety, Article V, Local Taxes and Fees) Sections 9 and 14

There is currently a prohibition against per fine or percentage of fine commissions paid to vendors for red light and school bus violations enforced by traffic infraction detection equipment. The bill adds this prohibition to school zone speed violations enforced by traffic infraction detection equipment. This change would have an indeterminate positive or negative impact on school speed violations. There is a potential positive to local governments who would no longer have a portion of their fines be redirected to a vendor. This positive impact is indeterminate because the amount that is kept by the vendor varies by the individual agreement between the local government and the vendor. Note that while the revenue impact is positive, there is an indeterminate negative offset to expenditure as the contracts would be renegotiated to include base payments to vendors. There is also a potential indeterminate negative impact to overall school speed fines because the local government being required to assume more of the risk could induce some local governments programs to end.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees, Highway Safety Fees, Local Taxes and Fees, Other Taxes and Fees

Issue: Traffic Infraction Enforcement

Bill Number(s): CS SB 654

Registration Hold (Highway Safety Fees) Sections 13 and 15

There will be a negative impact to MVL base fees and ancillary fees from placing a registration hold on individuals for failure to pay school speed and school bus violations detected by traffic infraction enforcement equipment. The amount of base fees and ancillary fees would vary by vehicle size and circumstances of each individual transaction. Therefore, the impact is negative indeterminate.

Section 4: Proposed Revenue Impact

Red Light Camera and School Bus Camera Fines Redirect to Clerks 10% (Article V, Local Taxes and Fees) Sections 1 and 14

Article V

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			1.0	1.4		
2027-28			1.5	1.5		
2028-29			1.5	1.5		
2029-30			1.5	1.5		
2030-31			1.5	1.5		

Local Taxes and Fees

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(1.0)	(1.4)		
2027-28			(1.5)	(1.5)		
2028-29			(1.5)	(1.5)		
2029-30			(1.5)	(1.5)		
2030-31			(1.5)	(1.5)		

School Speed Camera Time Reduction and NOV Extension (Highway Safety, Article V, Local Taxes and Fees) Sections 3 and 9

Highway Safety

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(4.3)	(6.4)		
2027-28			(6.6)	(6.6)		
2028-29			(6.7)	(6.7)		
2029-30			(6.8)	(6.8)		
2030-31			(6.9)	(6.9)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(0.9)	(1.4)		
2027-28			(1.4)	(1.4)		
2028-29			(1.4)	(1.4)		
2029-30			(1.5)	(1.5)		
2030-31			(1.5)	(1.5)		

Article V

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(0.1)	(0.2)		
2027-28			(0.3)	(0.3)		
2028-29			(0.3)	(0.3)		
2029-30			(0.3)	(0.3)		
2030-31			(0.3)	(0.3)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees, Highway Safety Fees, Local Taxes and Fees, Other Taxes and Fees

Issue: Traffic Infraction Enforcement

Bill Number(s): CS SB 654

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(0.3)	(0.5)		
2027-28			(0.5)	(0.5)		
2028-29			(0.5)	(0.5)		
2029-30			(0.5)	(0.5)		
2030-31			(0.5)	(0.5)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(1.6)	(2.4)		
2027-28			(2.4)	(2.4)		
2028-29			(2.5)	(2.5)		
2029-30			(2.5)	(2.5)		
2030-31			(2.6)	(2.6)		

Other Taxes and Fees

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(0.2)	(0.3)		
2027-28			(0.3)	(0.3)		
2028-29			(0.3)	(0.3)		
2029-30			(0.3)	(0.3)		
2030-31			(0.3)	(0.3)		

Local Taxes and Fees

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(15.9)	(23.9)		
2027-28			(24.3)	(24.3)		
2028-29			(24.8)	(24.8)		
2029-30			(25.2)	(25.2)		
2030-31			(25.6)	(25.6)		

Red Light Camera Violations: Right Hand Turn (Highway Safety, Article V, Local Taxes and Fees, Other Taxes and Fees) Section 4

GR, Trust, Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			+/-	+/-		
2027-28			+/-	+/-		
2028-29			+/-	+/-		
2029-30			+/-	+/-		
2030-31			+/-	+/-		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees, Highway Safety Fees, Local Taxes and Fees, Other Taxes and Fees

Issue: Traffic Infraction Enforcement

Bill Number(s): CS SB 654

School Speed Commission Prohibition (Highway Safety, Article V, Local Taxes and Fees, Other Taxes and Fees) Sections 9 and 14

GR, Trust, Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			+/-	+/-		
2027-28			+/-	+/-		
2028-29			+/-	+/-		
2029-30			+/-	+/-		
2030-31			+/-	+/-		

Registration Hold (Highway Safety Fees) Sections 13 and 15

GR, Trust, Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(**)	(**)		
2027-28			(**)	(**)		
2028-29			(**)	(**)		
2029-30			(**)	(**)		
2030-31			(**)	(**)		

Revenue Distribution:

Red Light Camera and School Bus Camera Fines Redirect to Clerks 10% (Article V, Local Taxes and Fees) Sections 1 and 14
Clerk’s Fine and Forfeiture Funds, Local Funds

School Speed Camera Time Reduction and NOV Extension (Highway Safety, Article V, Local Taxes and Fees) Sections 3 and 9
General Revenue, Clerk’s Fine and Forfeiture Funds, Additional Court Cost Trust Fund, State Courts Revenue Trust Fund, State Attorney Trust Fund, Indigent Criminal Defense Trust Fund, Local Public Records Modernization Trust Fund, State Agency Law Enforcement Radio System Trust Fund (DMS), Local Trust Funds, Criminal Justice Standards Training Trust Fund, Highway Safety Operating Trust Fund

Red Light Camera Violations: Right Hand Turn (Highway Safety, Article V, Local Taxes and Fees) Section 4
General Revenue, Clerk’s Fine and Forfeiture Funds, Additional Court Cost Trust Fund, State Courts Revenue Trust Fund, State Attorney Trust Fund, Indigent Criminal Defense Trust Fund, Local Public Records Modernization Trust Fund, State Agency Law Enforcement Radio System Trust Fund (DMS), Local Trust Funds, DOH Emergency Medical Services Trust Fund, Brain and Spinal Cord Injury Trust Fund

School Speed Commission Prohibition (Highway Safety, Article V, Local Taxes and Fees) Sections 9 and 14
General Revenue, Clerk’s Fine and Forfeiture Funds, Additional Court Cost Trust Fund, State Courts Revenue Trust Fund, State Attorney Trust Fund, Indigent Criminal Defense Trust Fund, Local Public Records Modernization Trust Fund, State Agency Law Enforcement Radio System Trust Fund (DMS), Local Trust Funds, Criminal Justice Standards Training Trust Fund

Registration Hold (Highway Safety Fees) Sections 13 and 15
Various state and local funds receiving MVL Registration Fees

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees, Highway Safety Fees, Local Taxes and Fees, Other Taxes and Fees

Issue: Traffic Infraction Enforcement

Bill Number(s): CS SB 654

Section 5: Consensus Estimate (Adopted:)

Red Light Camera and School Bus Camera Fines Redirect to Clerks 10% (Article V, Local Taxes and Fees) Sections 1 and 14

The Conference adopted the proposed estimate.

Article V	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	1.0	1.4	1.0	1.4
2027-28	0.0	0.0	0.0	0.0	1.5	1.5	1.5	1.5
2028-29	0.0	0.0	0.0	0.0	1.5	1.5	1.5	1.5
2029-30	0.0	0.0	0.0	0.0	1.5	1.5	1.5	1.5
2030-31	0.0	0.0	0.0	0.0	1.5	1.5	1.5	1.5

Local Taxes and Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(1.0)	(1.4)	(1.0)	(1.4)
2027-28	0.0	0.0	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)
2028-29	0.0	0.0	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)
2029-30	0.0	0.0	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)
2030-31	0.0	0.0	0.0	0.0	(1.5)	(1.5)	(1.5)	(1.5)

School Speed Camera Time Reduction and NOV Extension (Highway Safety, Article V, Local Taxes and Fees) Sections 3 and 9

Highway Safety Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(4.4)	(6.5)	(0.8)	(1.3)	0.0	0.0	(5.2)	(7.8)
2027-28	(6.7)	(6.7)	(1.3)	(1.3)	0.0	0.0	(8.0)	(8.0)
2028-29	(6.8)	(6.8)	(1.3)	(1.3)	0.0	0.0	(8.1)	(8.1)
2029-30	(6.9)	(6.9)	(1.4)	(1.4)	0.0	0.0	(8.3)	(8.3)
2030-31	(7.0)	(7.0)	(1.4)	(1.4)	0.0	0.0	(8.4)	(8.4)

Article V Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(0.1)	(0.2)	(0.3)	(0.5)	(1.6)	(2.4)	(2.0)	(3.1)
2027-28	(0.3)	(0.3)	(0.5)	(0.5)	(2.4)	(2.4)	(3.2)	(3.2)
2028-29	(0.3)	(0.3)	(0.5)	(0.5)	(2.5)	(2.5)	(3.3)	(3.3)
2029-30	(0.3)	(0.3)	(0.5)	(0.5)	(2.5)	(2.5)	(3.3)	(3.3)
2030-31	(0.3)	(0.3)	(0.5)	(0.5)	(2.6)	(2.6)	(3.4)	(3.4)

Other Taxes and Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(0.2)	(0.3)	0.0	0.0	(0.2)	(0.3)
2027-28	0.0	0.0	(0.3)	(0.3)	0.0	0.0	(0.3)	(0.3)
2028-29	0.0	0.0	(0.3)	(0.3)	0.0	0.0	(0.3)	(0.3)
2029-30	0.0	0.0	(0.3)	(0.3)	0.0	0.0	(0.3)	(0.3)
2030-31	0.0	0.0	(0.3)	(0.3)	0.0	0.0	(0.3)	(0.3)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees, Highway Safety Fees, Local Taxes and Fees, Other Taxes and Fees

Issue: Traffic Infraction Enforcement

Bill Number(s): CS SB 654

Local Taxes and Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(15.9)	(23.9)	(15.9)	(23.9)
2027-28	0.0	0.0	0.0	0.0	(24.3)	(24.3)	(24.3)	(24.3)
2028-29	0.0	0.0	0.0	0.0	(24.8)	(24.8)	(24.8)	(24.8)
2029-30	0.0	0.0	0.0	0.0	(25.2)	(25.2)	(25.2)	(25.2)
2030-31	0.0	0.0	0.0	0.0	(25.6)	(25.6)	(25.6)	(25.6)

Red Light Camera Violations: Right Hand Turn (Highway Safety, Article V, Local Taxes and Fees, Other Taxes and Fees) Section 4

The Conference adopted a zero estimate assuming the language codifies current administration.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Registration Hold (Highway Safety Fees) Sections 13 and 15

The Conference adopted a zero/negative insignificant cash impact and a recurring negative insignificant impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)
2027-28	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)
2028-29	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)
2029-30	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)
2030-31	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)	0/(*)	(*)

	A	B	C	D	E	F	G	H	I	
1	Red Light Camera and School Bus Camera Fines Redirect to Clerks 10% (Article V, Local Taxes and Fees) Sections 1 and 14									
2	Red Light Camera									
3		RLC UTC # Current FCST	RLC Local Derived	10% Directed to Clerks						
4	2026-27	175,015	\$ 13,126,091	\$ 1,312,609						
5	2026-27 Cash	116,676	\$ 8,750,727	\$ 875,073						
6	2027-28	178,565	\$ 13,392,362	\$ 1,339,236						
7	2028-29	181,946	\$ 13,645,974	\$ 1,364,597						
8	2029-30	185,035	\$ 13,877,647	\$ 1,387,765						
9	2030-31	188,081	\$ 14,106,041	\$ 1,410,604						
10	School Bus Camera									
11	School Bus Violations Paid Since Inception (07/2024 through 09/30/2025)						214,200			
12	School Bus Violations Issued as UTC (07/2024 through 09/30/2025)						7,212			
13	School Speed (State Portion) 07/2024 through 09/30/2025				\$ 9,535,861					
14	School Speed (State Portion) 07/2024 through 06/30/2025				\$ 6,766,176	71%				
15		# Violation Paid	HSMV Traffic Camera Growth Rate	School Bus Derived Local Portion	10% Directed to Clerks					
16	2024-25	5,117		\$ 1,023,456						
17	2025-26	5,895	15.2%	\$ 1,178,974						
18	2026-27	6,013	2.0%	\$ 1,202,672	\$ 120,267					
19	2026-27 Cash	4,009		\$ 801,781	\$ 80,178					
20	2027-28	6,132	2.0%	\$ 1,226,370	\$ 122,637					
21	2028-29	6,250	1.9%	\$ 1,250,068	\$ 125,007					
22	2029-30	6,354	1.7%	\$ 1,270,803	\$ 127,080					
23	2030-31	6,458	1.6%	\$ 1,291,539	\$ 129,154					
24										
25										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	School Speed Camera Time Reduction and NOV Extension (Highway Safety, Article V, Local Taxes and Fees) Sections 3 and 9														
2	Current Forecast														
3		Base Fee GR	Base Fee Criminal Justice Standards and Training TF	Base Fee Local											
4		Highway Safety REC	Highway Safety REC	Local Taxes and Fees											
5	2026-27	\$ 13,018,946	\$ 1,952,842	\$ 50,122,943											
6	2027-28	\$ 13,283,044	\$ 1,992,457	\$ 51,139,719											
7	2028-29	\$ 13,534,586	\$ 2,030,188	\$ 52,108,156											
8	2029-30	\$ 13,764,368	\$ 2,064,655	\$ 52,992,815											
9	2030-31	\$ 13,990,897	\$ 2,098,635	\$ 53,864,953											
10	Uniform Traffic Citation (UTC)														
11		School Speed UTC	UTC GR	UTC Highway Safety Operating TF	10% to Clerks	Additional Court Cost TF \$3	Clerk \$2.50	Clerk \$30	GR Ch. 2008-111 \$5	State Court Revenue TF \$5	State Attorney Revenue Trust Fund \$3.33	Indigent Criminal Defense TF \$1.67	Local Public Record Modernization TF \$6.25	Clerks \$6.25	State Radio System Surcharge \$3
12		Highway Safety REC	Highway Safety REC	Highway Safety REC	Article V REC	Other Taxes and Fees	Article V REC	Article V REC	Article V REC	Article V REC	Article V REC	Article V REC	Local Taxes and Fees	Article V REC	Other Taxes and Fees
13	2026-27	79,236	\$ 515,035	\$ 752,744	\$ 792,362	\$ 237,709	\$ 198,090	\$ 2,377,086	\$ 396,181	\$ 396,181	\$ 263,857	\$ 132,324	\$ 495,226	\$ 495,226	\$ 237,709
14	2027-28	80,844	\$ 525,483	\$ 768,014	\$ 808,435	\$ 242,531	\$ 202,109	\$ 2,425,306	\$ 404,218	\$ 404,218	\$ 269,209	\$ 135,009	\$ 505,272	\$ 505,272	\$ 242,531
15	2028-29	82,374	\$ 535,434	\$ 782,558	\$ 823,745	\$ 247,123	\$ 205,936	\$ 2,471,235	\$ 411,872	\$ 411,872	\$ 274,307	\$ 137,565	\$ 514,841	\$ 514,841	\$ 247,123
16	2029-30	83,773	\$ 544,524	\$ 795,843	\$ 837,730	\$ 251,319	\$ 209,432	\$ 2,513,190	\$ 418,865	\$ 418,865	\$ 278,964	\$ 139,901	\$ 523,581	\$ 523,581	\$ 251,319
17	2030-31	85,152	\$ 553,486	\$ 808,941	\$ 851,517	\$ 255,455	\$ 212,879	\$ 2,554,551	\$ 425,758	\$ 425,758	\$ 283,555	\$ 142,203	\$ 532,198	\$ 532,198	\$ 255,455
18															
19	Reduction to Forecast (47%)														
20		Base Fee GR	Base Fee Criminal Justice Standards and Training TF	Base Fee Local											
21		Highway Safety REC	Highway Safety REC	Local Taxes and Fees											
22	2026-27	\$ (6,118,905)	\$ (917,836)	\$ (23,557,783)											
23	2027-28	\$ (6,243,031)	\$ (936,455)	\$ (24,035,668)											
24	2028-29	\$ (6,361,255)	\$ (954,188)	\$ (24,490,833)											
25	2029-30	\$ (6,469,253)	\$ (970,388)	\$ (24,906,623)											
26	2030-31	\$ (6,575,722)	\$ (986,358)	\$ (25,316,528)											
27	Uniform Traffic Citation (UTC) - Additional Reduction of 15% for Extra 30 days -15%														
28		School Speed UTC	UTC GR	UTC Highway Safety Operating TF	10% to Clerks	Additional Court Cost TF \$3	Clerk \$2.50	Clerk \$30	GR Ch. 2008-111 \$5	State Court Revenue TF \$5	State Attorney Revenue Trust Fund \$3.33	Indigent Criminal Defense TF \$1.67	Local Public Record Modernization TF \$6.25	Clerks \$6.25	State Radio System Surcharge \$3
29		Highway Safety REC	Highway Safety REC	Highway Safety REC	Article V REC	Other Taxes and Fees	Article V REC	Article V REC	Article V REC	Article V REC	Article V REC	Article V REC	Local Taxes and Fees	Article V REC	Other Taxes and Fees
30	2026-27	\$ (49,126)	\$ (319,322)	\$ (466,701)	\$ (491,264)	\$ (147,379)	\$ (122,816)	\$ (1,473,793)	\$ (245,632)	\$ (245,632)	\$ (163,591)	\$ (82,041)	\$ (307,040)	\$ (307,040)	\$ (147,379)
31	2027-28	\$ (50,123)	\$ (325,799)	\$ (476,168)	\$ (501,230)	\$ (150,369)	\$ (125,307)	\$ (1,503,690)	\$ (250,615)	\$ (250,615)	\$ (166,910)	\$ (83,705)	\$ (313,269)	\$ (313,269)	\$ (150,369)
32	2028-29	\$ (51,072)	\$ (331,969)	\$ (485,186)	\$ (510,722)	\$ (153,217)	\$ (127,680)	\$ (1,532,165)	\$ (255,361)	\$ (255,361)	\$ (170,070)	\$ (85,291)	\$ (319,201)	\$ (319,201)	\$ (153,217)
33	2029-30	\$ (51,939)	\$ (337,605)	\$ (493,423)	\$ (519,393)	\$ (155,818)	\$ (129,848)	\$ (1,558,178)	\$ (259,696)	\$ (259,696)	\$ (172,958)	\$ (86,739)	\$ (324,620)	\$ (324,620)	\$ (155,818)
34	2030-31	\$ (52,794)	\$ (343,161)	\$ (501,543)	\$ (527,941)	\$ (158,382)	\$ (131,985)	\$ (1,583,822)	\$ (263,970)	\$ (263,970)	\$ (175,804)	\$ (88,166)	\$ (329,963)	\$ (329,963)	\$ (158,382)
35															
36	Impact by Source														
37		Highway Safety REC		Article V REC			Other Taxes and Fees	Local Taxes and Fees	Total						
38		GR	Trust	GR	Trust	Local	Trust	Local	GR	Trust	Local	Total			
39	2026-27	\$ (6.4)	\$ (1.4)	\$ (0.2)	\$ (0.5)	\$ (2.4)	\$ (0.3)	\$ (23.9)	\$ (6.6)	\$ (2.2)	\$ (26.3)	\$ (35.1)			
40	2026-27 Cash	(4.3)	(0.9)	(0.1)	(0.3)	(1.6)	(0.2)	(15.9)	(4.4)	(1.4)	(17.5)	(23.3)			
41	2027-28	\$ (6.6)	\$ (1.4)	\$ (0.3)	\$ (0.5)	\$ (2.4)	\$ (0.3)	\$ (24.3)	\$ (6.9)	\$ (2.2)	\$ (26.7)	\$ (35.8)			
42	2028-29	\$ (6.7)	\$ (1.4)	\$ (0.3)	\$ (0.5)	\$ (2.5)	\$ (0.3)	\$ (24.8)	\$ (7.0)	\$ (2.2)	\$ (27.3)	\$ (36.5)			
43	2029-30	\$ (6.8)	\$ (1.5)	\$ (0.3)	\$ (0.5)	\$ (2.5)	\$ (0.3)	\$ (25.2)	\$ (7.1)	\$ (2.3)	\$ (27.7)	\$ (37.1)			
44	2030-31	\$ (6.9)	\$ (1.5)	\$ (0.3)	\$ (0.5)	\$ (2.6)	\$ (0.3)	\$ (25.6)	\$ (7.2)	\$ (2.3)	\$ (28.2)	\$ (37.7)			

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Taxes and Fees

Issue: Deductions for Certain Losses of Alcoholic Beverages

Bill Number(s): CS/SB 678, CS/HB 1137

Entire Bill

Partial Bill:

Sponsor(s): Senator Mayfield; Senator Gaetz; Representative Robinson, W.; Representative Overdorf

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: 01/30/2026

Section 1: Narrative

a. Current Law:

Relevant sections of language create new sections in statute.

b. Proposed Change:

CS/SB 678 and CS/HB 1137 create an identical Section 561.1215, F.S.

Section 561.1215(1), F.S., specifies deductions against excise tax for breakage, spolioation, evaporation, or expiration:

- (a) states “Distributors of vinous, spirituous, or malted beverages may make an excise tax deduction to their monthly tax report for alcoholic beverages that have become unsalable through warehouse breakage, spolioation, evaporation, or expiration or that have become unfit for human consumption in an amount equal to the following:
 1. For vinous sales, 0.49 percent of gross tax.
 2. For spirituous beverage sales, 0.15 percent of gross tax.
 3. For malt beverage sales, 0.20 percent of gross tax or the actual breakage or spolioation.”
- (b) allows for determining breakage for malt beverages, which must be elected annually, be either by percentage or actual gallonage.
- (c) states “Distributors that distribute more than one type of alcoholic beverage shall deduct the gross taxes for their products as prescribed in this subsection for vinous, spirituous, or malt beverages.”

Section 561.1215(2)(a), F.S., excludes extraordinary losses from the deductions and defines “extraordinary losses” as “an unusual loss resulting from acts of God or nature which are not expected to recur; accidents that occur during interstate or intrastate shipment from manufacturer to distributor, from distributor to distributor, or from distributor to retailer; or products being recalled by a manufacturer and destroyed by a distributor.”

Section 561.1215(2)(b), F.S., and Section 561.1215(2)(c), F.S., specify how distributors inform and provide proof of the extraordinary losses to the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

Section 561.1215(3) F.S.,

- (a) states that the division “shall inspect any remaining undamaged invoiced inventory intended to be distributed.”
- (b)1. states “a distributor reporting extraordinary losses must furnish proof that the excise tax has not been recovered from any other source. The distributor shall provide the division with copies of all insurance claims and receipts of payment upon request by the division.”
- (b)2. states that “the distributor shall record on forms prescribed by the division the actual gallonage of breakage, spolioation, or evaporation of alcoholic beverages and the date of product destruction, quantity destroyed by tax classification, and a statement signed by the distributor, or the distributor’s authorized employee or agent, that the product was destroyed.”
- (b)3. explains that the division will retain forms for 3 years.

Section 561.1215(4), F.S., states, “the division may adopt rules and forms to implement this section.”

Section 561.1215(5), F.S., states that the section applies retroactively to January 1, 2025.

The act shall take effect upon becoming law.

Section 2: Description of Data and Sources

[Revenue Estimating Conference – General Revenue Fund \(January 23, 2026\)](#)

[Florida Administrative Code – Rule Chapter 61A-4 \(January 29, 2026\)](#)

Florida Administrative Register:

- [Volume 51, Number 130, Section II \(July 7, 2025\)](#)
- [Volume 47, Number 214, Section VII \(November 3, 2021\)](#)

[Winegate, Inc. vs. Department of Business and Professional Regulation \(Nov. 2021 – Jan. 2022\)](#)

[Research Center | FSU College of Law:](#)

- [Florida Statutes – 564.06\(5\), F.S. \(1972\)](#)
- [Florida Statutes – 564.06\(5\), F.S. \(1984\)](#)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Taxes and Fees

Issue: Deductions for Certain Losses of Alcoholic Beverages

Bill Number(s): CS/SB 678, CS/HB 1137

- [1985 Summary of General Legislation – CS/CS/CSHB 530 \(Chapter 85-204\)](#)
- [Staff Analysis – Session Law 85-203](#)

State Library and Archives of Florida (emailed PDFs to EDR on January 23, 2026):

- FAC Rule 7A-4.371 (January 8, 1976)
- FAC Rule 7A-4.0371 (March 23, 1987)

Section 3: Methodology (Include Assumptions and Attach Details)

In 1972, House Bill 3180 significantly revised and amended the statutory language of the “Liquors and Beverages” chapter, now known as “Alcoholic Beverages and Tobacco.” More specifically, 564.06(5), F.S., was introduced and stated that all vinous beverages “manufactured or bottled in Florida” were allowed a “2-percent discount” for losses related to “shrinkage, filtering, breakage, and waste in bottling.” The section was repealed in 1985 in accordance with a Supreme Court case decision that deemed tax exemption for certain locally produced alcoholic beverages unconstitutional.

As per the Florida Administrative Code (FAC), Chapter 7A Rule 4.371 was created on March 1, 1976. The Rule did not allow for any excise tax deduction for beverages that had become unsaleable. The Rule did not explicitly mention breakage; instead, it referenced spoilage, evaporation, or beverages “unfit for human consumption” as reasons why the alcoholic beverages may be unsaleable. In 1987, 7A-4.371 was amended and renumbered to 7A-4.0371 to be more consistent with department practices. The amended language creates the tax deduction rates of 0.49 percent of gross tax for wine sales and 0.15 percent of gross tax for spirit sales. The rates, according to the division at the time, were based on an average of the historical deductions used by Florida Alcoholic Beverage Wholesalers. In 1994, the Rule was further amended and renumbered to 61A-4.0371. The amendment includes distributors of malt beverages in the same section as distributors of vinous and spirituous drinks and created the 0.20 percent gross tax for malt beverages. FAC 61A-4.0371 was repealed in November 2025.

The language in the bills is relatively consistent with the most recent version of the Rule and current administrative practice. The Department of Business & Professional Regulation (DBPR) uses a form that auto-calculates breakage for each tax source. The breakage is then immediately deducted from gross taxes. It is unknown how many bottles or containers are broken, spoiled, evaporated, expired, or unsaleable. Although the Rule was repealed in November 2025, the department has indicated that the auto-calculated forms have remained in use. Also, the Revenue Estimating Conference adopted Beverage Wholesale Liability numbers that assume a baseline that accounts for breakage. CS/SB 678 and CS/HB 1137 codify current administrative practice. As such, the proposed revenue impact is zero.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.0	0.0		
2027-28			0.0	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		
2030-31			0.0	0.0		

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 1/30/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
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
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Home Hardening Products - Refund

Bill Number(s): CS/ SB 78

Entire Bill

Partial Bill:

Sponsor(s): Senator Osgood; Senator Berman

Month/Year Impact Begins: The impact begins July 1, 2026 and ends on June 30, 2028

Date(s) Conference Reviewed: 1/30/2026

Section 1: Narrative

a. Current Law:

Under current law in Ch. 212, all of the items listed in the proposed language are subject to the 6% Sales and Use Tax when purchased unless an exemption or a special provision applies.

b. Proposed Change:

CS/ SB 78 provides a sales tax refund of up to \$500 per eligible residential property on the purchases of the items listed below during the specified purchase period.

- Impact-resistant windows
- Impact-resistant doors
- Impact-resistant garage doors

The purchase must be made between July 1, 2026 and June 30, 2028. The refund must be submitted within the same two-year period.

There are no price caps.

"Eligible residential property" is defined as "a site-built, residential property with a site-built dwelling, for which a homestead exemption has been granted under s. 196.031 and which has a just value of \$700,000 or less."

"Owner" is defined as "a person who holds the legal title to an eligible residential property."

"Site-built" is defined as a home constructed at its permanent location. Site-built does not include mobile homes, manufactured homes, trailers, boats, or any home or trailer that may be titled or registered in accordance with chapters 319 or 320.

To receive the refund, an eligible owner must apply to DOR on a specially provided form. The owner must attach copies of the receipts evidencing payment of sales tax.

Section 2: Description of Data and Sources

Florida Department of Revenue NAL data, 2023 Final, provided by DOR Property Tax Oversight.

National Association of Realtors, 2025 Remodeling Impact Report, National Association of REALTORS® Research Group, https://www.nar.realtor/sites/default/files/2025-04/2025-remodeling-impact-report_04-09-2025.pdf

Florida Building Code 2023, 8th Edition, <https://codes.iccsafe.org/codes/united-states/florida>.

Joint https://www.jchs.harvard.edu/sites/default/files/reports/files/Harvard_JCHS_Improving_Americas_Housing_2025.pdf

"Study of the US Market for Windows, Doors and Skylights" in the bi-annual report for the Fenestration & Glazing Industry Alliance; study conducted by Ducker Carlisle (published in 2020, 2022, and 2024); report provided to the Florida Legislature by FGIA, Exhibit D. 10.

Impact analysis of SB 890, dated 2/2/2024, REC

http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page291-297.pdf.

Joint Center for Housing Studies of Harvard University, "Improving America's Housing 2025", JCHS tabulation of HUD, American Housing Study 2023.

https://www.jchs.harvard.edu/sites/default/files/reports/files/Harvard_JCHS_Improving_Americas_Housing_2025.pdf.

U.S. Census Bureau, American Housing Study 2023, <https://www.census.gov/programs-surveys/ahs/data/interactive/ahstablecreator.html>.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Home Hardening Products - Refund

Bill Number(s): CS/ SB 78

Internal Revenue Service, "Table 1. Form 5695 Residential Energy Credits: Tax Year 2023, (through Filing Season 2024 Cycle 21, May 23, 2024) [1]", IRS, RAAS, August 2024, <https://www.irs.gov/pub/irs-soi/24dbs01t03nr.xlsx> ,
<https://www.irs.gov/pub/irs-soi/23in01irc25cd.xlsx> .

iPropertyManagement, <https://ipropertymanagement.com/research/home-improvement-industry-statistics>
Window + Door, 2023-industry-pulse-sustainable-slowdown, Laurie Cowin , February 7, 2023,

Section 3: Methodology (Include Assumptions and Attach Details)

Only a select group of Florida homeowners or households will be eligible for the sales tax refund. The bill limits the eligibility to homeowners of site-built homes, with homestead, with Just Value less than \$700,000.

1. **Eligible homeowners:** The 2025 final DOR property tax roll was used to tabulate a **count of owned, site-built, homesteaded properties with just value less than \$700,000** that are single family (UC=1), condominiums (UC=4), cooperatives (UC=5), and multi-family (UC=8) comprise the starting universe of 4,373,082 homeowners in Florida. It is assumed that this data apply to FY 2025-26.
2. **Homeowners who purchased eligible products:** Two methods were used to estimate the number of homeowners who would purchase windows and doors.
 - a. **METHOD I - U.S. Census Bureau, American Housing Survey/ Joint Center for Housing Studies.** The steps were as follows.
 - i. Of U.S. homeowners, 29.7 percent completed home improvements in 2023 according to the Joint Center for Housing Studies of Harvard University were used. It is assumed that also 29.7 percent of Florida homeowners as defined above completed home improvement projects.
 - ii. Of U.S. homeowner home improvements in 2023, 15.3 percent replaced windows or doors. It is assumed that also 15.3 percent of Florida homeowner improvement projects were for window and door replacement.
 - iii. This amounts to 198,839 Florida homeowners who purchased windows or doors.
 - b. **METHOD II - Internal Revenue Service, Energy Tax Credits – Inflation Reduction Act of 2022.** The steps were as follows.
 - i. According to the Internal Revenue Service, for Tax Year 2023, 1,354,150 U.S. tax returns claimed the residential Energy Efficient Home Improvement Credit specifically for the categories:
 1. Exterior doors, most expensive door,
 2. Exterior doors, all other doors,
 3. Exterior windows and skylights.
 - ii. These energy efficiency credits were authorized by the Inflation Reduction Act of 2022.
 - iii. The credits were up to \$600 for qualified windows and doors and were required to be Energy Star-certified products. The latter may or may not be impact-resistant.
 - iv. Florida in general had a higher claims rate for the energy credits category than the US average according to the Joint Center for Housing Studies of Harvard University's report "Improving America's Housing 2025."
 - v. It is assumed that the same percentage Floridians claimed credits for windows and doors. This represents almost 95,000 Florida homeowners (0.8% of returns) who purchased windows or doors.
3. Of upgrades including windows and doors, all residential property owners may opt for impact-resistant windows, so 100 percent of window upgrades can potentially be impact-resistant.
4. Both Methods I and II are further refined using the same methodology as follows.
 - a. According to the 2023 "Study of the US Market for Windows, Doors and Skylights" by the Fenestration & Glazing Industry Alliance; 60 percent of windows and doors sold in hurricane zones in Florida were impact-resistant. Of upgrades including windows and doors, this analysis assumes this same 60% will opt for impact-resistant windows and doors across the state.
 - b. Of home improvement projects, 24 percent hired the labor but purchased the materials themselves and another 24 percent did the entire project themselves according to the National Association of Realtors. **Assuming** that these percentages are representative of complicated projects, such as window replacement, the 60% buying impact-resistant products were further reduced to only those who purchased the labor or did the project themselves. **NOTE: These percentages are for any home improvement project, so they may not**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Home Hardening Products - Refund
Bill Number(s): CS/ SB 78

be sufficiently representative for window installation. This produces the total eligible homeowners who purchased impact-resistant windows or doors that potentially will possess an eligible sales tax receipt required for a refund.

5. Three estimates were developed as follows.
 - a. HIGH: The high estimate assumes all eligible homeowners potentially in possession of a sales tax receipt identified above apply for the refund.
 - b. MIDDLE: The middle estimate uses the second year estimated liability percentages for unclaimed property and assumes that this is the percentage of eligible homeowners who purchased eligible products that will apply for the rebate.
 - c. LOW: The low uses Method II and applies the same percentage from unclaimed property.

Through 2032, taxpayers can claim a 30 percent federal tax credit on that expenditure, up to \$600 a year, thanks to the Inflation Reduction Act passed in 2022. Some internet sites advise homeowners to replace windows one at a time to maximize on the tax credits.

An EDR review of legislative measures providing property tax relief to homeowners impacted by hurricanes has suggested previously that there appears to be a very low participation rate in such programs. Some of the possible reasons considered by EDR for the low participation include a requirement for the property owner to apply and provide supporting documentation and a relatively low dollar value of the relief measure. The current proposed amendment shares some of the same features (low refund amount, application requirement, sales tax receipt) and this analysis expects that the uptake will be very low.

In addition the bill requires a sales tax receipt as part of the application. This analysis suggests that the requirement significantly reduces the potential universe of participants for the following reasons.

- a. The condition automatically excludes any new home construction since the homebuilder will not meet the conditions for an “eligible residential property.”
- b. It is likely that most window replacement projects are quoted as a combined price and no separate breakouts are made for materials and labor. The homeowner will pay a window installer for the entire project. It is likely that a much smaller share of homeowners will tackle a window replacement project than suggested by the NAR report.
- c. An iPropertyManagement report states the following: “Over a third of home improvement projects are commonly considered DIY, such as interior painting. However, projects like exterior improvements (replacing windows, siding, roofing, etc.) are rarely attempted by the average homeowner. These are pretty specialized projects with the potential for a lot to go wrong. As much as Home Depot reassures homeowners that “you can do it and we can help,” more than four out of five homeowners hire professional and licensed specialists to assist with projects.”¹
- d. The window replacement industry appears to have a significant direct-to-consumer channel, where manufacturers sell directly to consumers, automatically including the installation. It may be impossible from a quote structuring viewpoint to separate out the product from the service. These vendors offer a package, not a product plus optional service.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(26.70)	(29.10)	(6.90)	(7.50)	(3.30)	(3.60)
2027-28	(29.60)	(29.60)	(7.60)	(7.60)	(3.70)	(3.70)
2028-29						
2029-30						
2030-31						

Revenue Distribution: Sales and Use Tax

¹ iPropertyManagement, Home Improvement Industry Statistics, May 2023, <https://ipropertymanagement.com/research/home-improvement-industry-statistics>

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Home Hardening Products - Refund
Bill Number(s): CS/ SB 78

Section 5: Consensus Estimate (1/30/2026): The Conference adopted an adjusted middle estimate that includes a two-month lag in collections.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(12.3)	0.0	(Insignificant)	0.0	(0.4)	0.0	(1.2)	0.0
2027-28	(15.1)	0.0	(Insignificant)	0.0	(0.5)	0.0	(1.4)	0.0
2028-29	(2.5)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.2)	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(13.9)	0.0	(1.9)	0.0	(15.8)	0.0
2027-28	(17.0)	0.0	(2.3)	0.0	(19.3)	0.0
2028-29	(2.8)	0.0	(0.4)	0.0	(3.2)	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

1/30/2026

SB 78 - Home Hardening

Sales and Use Tax

Sales Tax Refund - Impact Resistant Doors and Windows

Up to \$500 in refund

2 YEARS

July 1, 2026 - June 30, 2028

IMPACT

Sales Tax Refund - Impact Resistant Doors and Windows

	High		Middle		Low		Adopted	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(26.70)	(29.10)	(6.90)	(7.50)	(3.30)	(3.60)	(12.8)	
2027-28	(29.60)	(29.60)	(7.60)	(7.60)	(3.70)	(3.70)	(16.7)	
2028-29							(2.8)	
2029-30								
2030-31								

	C	D	E	F	G	H
1	1/30/2026					
2						
3	SB 78 - Home Hardening			2 YEARS		
4	Sales and Use Tax			July 1, 2026 - June 30, 2028		
5	Sales Tax Refund - Impact Resistant Doors and Windows					
6						
7						
8	Determine the universe of eligible residential properties in Florida in 2025.			4,373,082		
9	Owned					
10	Site-built					
11	Homestead					
12	JV = or < \$700,000					
13	Florida Homestead Properties					
14	FY Ending in	SF (UC = 1), Condos (UC=4), Coops (UC=5), & MF<10 Units (UC=8), & JV = or < \$700,000	REC Definition of Homestead, Any Just Value (No limitation)	Percent with JV = or < \$700,000	REC Homestead Parcel Projections	REC Annual Percent Change
15	2026	4,373,082	5,240,783	83.4%	5,240,794	
16	2027	4,451,708		83.4%	5,335,010	1.8%
17	2028	4,529,212		83.4%	5,427,893	1.7%
18	2029				5,522,595	1.7%
19	2030				5,617,644	1.7%
20	2031				5,713,176	1.7%
21	Source: EDR Forecast & EDR Retrieval of Florida Department of Revenue NAL data, 2025 Final.					
22						
23	Determine percent of properties engaged in home improvement and specifically window or door replacement.					
24	Method I - U.S. Census Bureau, American Housing Survey/ Joint Center for Housing Studies			198,839		
25						
26		2023 CY	⇔	2025 CY		
27		JSCS/ HUD Report	Apply US Percentages	Estimate	ADOPTED	
28		US	to FL	FL	FL	
29	Number of homeowners	86,853,000	EDR Site-built & homeowner & homestead	5,240,783	5,240,783	
30	less manufactured/ mobile home & boats, RVs	5,273,000		231,642		
31	Homeowners of site-built homes	81,580,000	FL: UC=1,4,5,&8	5,009,141		
32	of which HOMESTEADED & JV=< \$700,000	NA	of which JV=<\$700,000	4,373,082	4,373,082	
33	Number of site-built homeowners reporting home improvement expenditures	25,775,000	Estimate	1,298,805	1,298,805	
34	% of all homeowners	29.7%	US share	29.7%	29.7%	
35	of which windows or doors replacement	3,946,000	Estimate	198,839	198,839	
36	% of site-built homeowners	4.8%				
37	% of site-built homeowners with improvement expenditures	15.3%	US share	15.3%	15.3%	
38	Source: JCHS, Improving America's Housing 2025, JCHS tabulation of HUD, American Housing Study 2023.					
39	https://www.jchs.harvard.edu/sites/default/files/reports/files/Harvard_JCHS_Improving_Americas_Housing_2025.pdf					
40						
41						

	C	D	E	F	G	H
83	Determine the percent that will apply for the refund and the refund amount.					
84						
85	Window purchases implied by a \$500 refund	\$ 8,333	\$ 8,333	\$ 8,333		
86		HIGH	MIDDLE	LOW	ADOPTED	
87		Method I	Method I w/t Reduction	Method II	Method I w/t Reduction	
88	FY 2025-26	U.S. Census. American Housing Survey/ Joint Center for Housing Studies	U.S. Census. American Housing Survey/ Joint Center for Housing Studies	Internal Revenue Service, Energy Tax Credits	U.S. Census. American Housing Survey/ Joint Center for Housing Studies	
89		All	Unclaimed Property % claimed the second year	Unclaimed Property % claimed the second year	Unclaimed Property % claimed the first and second years	
90	Assumed participation in the refund	100%	26%	26%	28%	
91	Number of eligible residential properties	57,266	14,677	6,978	32,892	
92	Refund	500	500	500	500	
93	Total cost of refund (\$)	28,633,000	7,338,500	3,489,000	16,446,000	
94	Sales tax refund, millions \$, FY 2025-26	(28.6)	(7.3)	(3.5)	(16.4)	
95						
96						
97	Grow to impact years.					
98		HIGH	MIDDLE	LOW	Growth in REC Homestead	ADOPTED
99	FY 2026-27	(29.1)	(7.5)	(3.6)	1.8%	(16.7)
100	FY 2027-28	(29.6)	(7.6)	(3.7)	1.7%	(17.0)