

REVENUE ESTIMATING CONFERENCE

Revenue Source: Corporate Income Tax

Issue: Piggyback Full Decouple

Bill Number(s): HB 7031

Entire Bill

Partial Bill:

Sponsor(s): Representative Duggan

Month/Year Impact Begins: Upon Becoming Law

Date(s) Conference Reviewed: February 27, 2026 as [HB 7031 – Sections 23, 24, and 25](#); June 12, 2026

Section 1: Narrative

- a. **Current Law:** Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2025, except as provided in subsection (3)
- b. **Proposed Change:** (n) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2026, except: 1. As provided in subsection (3); 2. Sections 168(k), 174(a), 163(j), 274, and 179 of the United States Internal Revenue Code of 1986 are included as amended and in effect on January 1, 2025; and 3. Sections 168(n) and 174A are not included.

Section 2: Description of Data and Sources

Internal discussion

House of Representatives Bill Analysis for PCB WMC 26-01

Section 3: Methodology (Include Assumptions and Attach Details)

The bill updates the Florida Corporate Income Tax code by adopting the IRC as amended in an effect January 1, 2026 but with specified sections excluded. The bill keeps current law treatment by retaining an adoption of the IRC as of January 1, 2025 for Bonus Depreciation, amortization of certain Research and experimental expenditures, deduction for interest paid by businesses, deductions for certain business meals, and deductions made by certain small businesses. The bill does not adopt new sections created by federal law for Qualified production property or the deduction relating to domestic research and experimental expenditures. By decoupling from these provisions, the bill retains the current corporate income tax structure for Florida taxpayers and causes no impact on expected state revenues.

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: Corporate Income Tax

Section 5: Consensus Estimate (Adopted: 06/12/2026) 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: Ad Valorem

Issue: Affordable Housing

Bill Number(s): [CS/CS/HB 1389](#)

Entire Bill

Partial Bill: Sections 5 & 6

Sponsor(s): Representatives Redondo, Barnaby, Buchanan, Nix

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: February 6, February 27, June 12, 2026

Section 1: Narrative

- a. **Current Law:** Section 196.1978, Florida Statutes, provides an ad valorem exemption to certain affordable housing properties that are newly constructed, with more than 70 units and have rent set within the provided limits. Notably, a 75% exemption is available for properties with units housing persons or families between 81% and 120% of the median annual adjusted gross income in the area, while a 100% exemption is available for properties with units housing persons or families up to 80% of the median annual adjusted gross income in the area.

Section 420.6075, Florida Statutes, requires the Shimberg Center for Housing Studies to produce an annual housing report to assist in research and planning for affordable housing.

A taxing authority may elect to opt out of receiving the 75% exemption if the most recently published Shimberg report identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area (MSA) or region where the number of affordable and available units exceeds the number of renter households for the category entitled "0-120% AMI".

- b. **Proposed Change:** Provides a definition for "Multifamily project" which reads: "shall include a development authorized under this subsection that is held under common ownership or control, approved and developed in compliance with the same site plan approval or development agreement or order, but shall exclude individual detached single-family residences, as well as parcels separated by more than 200 feet of land."

Requires the annual housing reports for each of the previous 3 years, to identify that a county that is part of the jurisdiction of the taxing authority, is within a MSA or region, where the number of affordable and available units is greater than the number of renter households, for the category entitled "0-120% AMI" to be eligible to opt out of the 75% exemption.

Further, the owner of a property in a multifamily project that was issued a building permit on or after July 1, 2026, for the development of the multifamily project within 4 years before the effective date of such ordinance or resolution, may apply for and be granted the exemption under sub-subparagraph (d) 1.a., after meeting the requirements of this subsection and may continue receiving the exemption for each subsequent consecutive year that the same owner or each successive owner applies for and is granted the exemption.

Section 2: Description of Data and Sources

Discussion with Property Tax Oversight

Shimberg Center Annual Reports

2025 NAL Roll

[Nelson Mullins County Opt Out List](#)

Section 3: Methodology (Include Assumptions and Attach Details)

Utilizing the 2025 Property Tax Roll and the previous 3 Shimberg Annual Housing Reports, 27 Counties were identified as eligible to opt out of the exemption within 9 Modified Metropolitan Statistical Areas. On the 2025 roll, 25 counties held an amount for this exemption spanning 152 parcels whose total amounts to over \$2.2 billion.

This bill allows owners of property in a multifamily project that received a final site plan approval within 4 years before the adoption of such ordinance or resolution, to apply for and be granted the exemption & may continue receiving the exemption for each subsequent year, so long as they meet the aforesaid requirements. This authorization doesn't exist under the current law, creating an unquantifiable number of additional exemptions.

The Conference previously reviewed similar language on February 6th & 27th and adopted a negative indeterminant impact. The requirement for building permits to be issued on or after July 1, 2026, excludes owners with permits issued on or before June 30, 2026, resulting in less of a negative indeterminant impact than previously adopted. The language first applies to the 2027 Property Tax Roll, so the Fiscal Year 2026-27 cash impact is \$0.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing

Bill Number(s): [CS/CS/HB 1389](#)

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: 06/12/2026) 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: Article V/Other Taxes and Fees

Issue: Electric Bicycle Nonmoving Traffic Violations

Bill Number(s): CS SB 382

Entire Bill

Partial Bill: Section 1

Sponsor(s): Senate Transportation Committee

Month/Year Impact Begins: Upon Becoming Law

Date(s) Conference Reviewed: 06/12/2026

Section 1: Narrative

- a. Current Law:** Section 316.20655, F.S. states that an electric bicycle or an operator of an electric bicycle shall be afforded all the rights and privileges, and be subject to all of the duties, of a bicycle or the operator of a bicycle. An electric bicycle or an operator of an electric bicycle is not subject to the provisions of law relating to financial responsibility, driver or motor vehicle licenses, vehicle registration, title certificates, off-highway motorcycles, or off-highway vehicles. An operator may ride an electric bicycle where bicycles are allowed, including, but not limited to, streets, highways, roadways, shoulders, bicycle lanes, and bicycle or multiuse paths.
- b. Proposed Change:** Section 316.20655, F.S is revised so that a person operating an electric bicycle on a shared pathway not located adjacent to a roadway shall yield to pedestrians and give an audible signal when overtaking and passing a pedestrian. A person operating an electric bicycle on a sidewalk or other area designated for pedestrians may not operate the electric bicycle at a speed greater than 10 miles per hour if a pedestrian is within 50 feet. Failure to comply with these new requirements shall be punishable as a non-criminal and nonmoving traffic infraction per Chapter 318, F.S.

Section 2: Description of Data and Sources

https://cdn.ymaws.com/www.flclerks.com/resource/resmgr/publicationsanddocuments/2025_Distribution_Schedule_.pdf

Email contact with CCOC staff

Section 3: Methodology (Include Assumptions and Attach Details)

The bill creates new noncriminal, nonmoving traffic infractions for failing to yield to pedestrians while operating an electric bicycle on a shared pathway, failing to give an audible signal when passing a pedestrian while operating an electric bicycle on a shared roadway, or operating an electric bicycle at a speed greater than 10 miles per hour within 50 feet of a pedestrian on a sidewalk. The fine and add-on fees for these violations would be as follows:

Non-Moving Traffic Infraction Penalty and Distribution	
Amount	Distribution
Base Fine	
\$ 30.00	\$3 to Clerk's F&FF
	\$1 to Child Welfare TF
	\$1 to Juvenile Justice TF
	20.6% of Remander to GR
	7.2% of Remander to Emergency Medical Services TF
	5.1% of Remander to Clerk's F&FF
	8.2% of Remander to Brain & Spinal Cord TF
	2.0% of Remander to Division of Vocational Rehab.
	0.5% of Remander to Clerk's F&FF
	56.4% of Remander to Clerks/Local
Add-On Fees	
\$ 3.00	Clerk's F&FF
\$ 2.50	Clerk's F&FF
\$ 16.00	Clerk's F&FF
\$ 2.00	GR
\$ 5.00	State Courts Revenue TF
\$ 3.33	State Attorneys Revenue TF
\$ 1.67	Indigent Criminal Defense TF
\$ 6.25	Local Public Radio Fund
\$ 6.25	Clerk's F&FF

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V/Other Taxes and Fees

Issue: Electric Bicycle Nonmoving Traffic Violations

Bill Number(s): CS SB 382

There will be a positive impact on the various state and local funds receiving additional fine distributions. The impact is positive insignificant because the frequency at which these violations will occur is low and the \$30 base fine will be split amongst multiple receiving funds.

Section 4: Proposed Revenue Impact

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

Revenue Distribution:

General Revenue, Various State and Local Funds

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: Specialty License Tags

Bill Number(s): CS SB 246

Entire Bill

Partial Bill: Section 3

Sponsor(s): Senate Fiscal Policy Committee

Month/Year Impact Begins: 10/01/2026

Date(s) Conference Reviewed: 06/12/2026

Section 1: Narrative

a. Current Law: Section 320.08058, F.S. lists the specialty license plates which may be developed by the Department of Highway Safety and Motor Vehicles.

b. Proposed Change: Section 320.08058, F.S. is revised to add the following new specialty plates: Miami Northwestern Alumni Association, Christopher Columbus High School, Ultimate Fighting Championship (UFC), United States Naval Academy, United States Military Academy, Miami Dade College, Florida Film Legacy, and St. Petersburg College.

Section 2: Description of Data and Sources

Highway Safety REC held 01/06/2026 and Conference History

Section 3: Methodology (Include Assumptions and Attach Details)

The bill would add eight new specialty license plates to the list of available plates. The most recent Highway Safety REC projects total specialty tag annual use fees ranging from \$58.3M in FY 2026-27 to \$63.6M in FY 2030-31. The proceeds from these annual use fees are deposited into a variety of state, local, and other funds ranging from universities to private or public benefit organizations. There is also a \$5 specialty plate processing fee deposited into the Highway Safety Operating Trust Fund per section 320.08056(3)(b), F.S. The overall change to specialty tag use fees and processing fees would be positive indeterminate because the number of new specialty tags which owners and lessees of motor vehicles would choose is unknown. In addition, past performance shows that when new specialty tags are introduced, there is a high level of substitution from existing plates. Also note that a new plate cannot be issued until at least 3,000 plates are presold.

Section 4: Proposed Revenue Impact

Trust/Other/ Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			**	**		
2027-28			**	**		
2028-29			**	**		
2029-30			**	**		
2030-31			**	**		

Revenue Distribution:

Other/Local/State Trust

Highway Safety Operating Trust Fund

Section 5: Consensus Estimate (Adopted: 06/12/2026) 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	**	**	**	**	**	**
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 ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Local Taxes and Fees

Issue: Clerks of the Court

Bill Number(s): HB 925 and SB 1322

Entire Bill

Partial Bill:

Sponsor(s): Representative Trabulsy

Month/Year Impact Begins: 07/01/2026

Date(s) Conference Reviewed: 06/12/2026

Section 1: Narrative

a. Current Law:

Excess Revenue Transfer (section 1) Article V

Section 28.37, F.S. states that from the Clerk's F&FF, not less than 50% the cumulative excess of all fines, fees and charges is to be transferred to General Revenue no later than February 1, 2022 and each year thereafter. The forecasted amount of these funds is \$13.3 million for February 1, 2027.

School Bus Camera Fines Redirect to Clerks 10% (section 5) Article V and Local Taxes/Fees

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.

Allocated Traffic Redirect (section 6) Article V and Local Taxes/Fees

Section 318.21, F.S. directs the disposition of all civil penalties under chapter 318. After \$1 is remitted to the DOR Child Welfare Training Trust Fund and \$1 is remitted to Juvenile Justice Training Trust Fund, if the violation occurred within a municipality 50.8% shall be paid to that municipality and 5.6% to the Clerk's F&FF.

b. Proposed Change:

Excess Revenue Transfer (section 1) Article V

Section 28.37, F.S. is revised to remove the annual required transfer from the Clerk's F&FF to GR.

School Bus Camera Fines Redirect to Clerks 10% (section 5) Article V and Local Taxes/Fees

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.

Allocated Traffic Redirect (section 6) Article V and Local Taxes/Fees

Section 318.21, F.S. is revised so if a violation occurs within a municipality 28.2% shall be paid to that municipality and 28.2% to the Clerk's F&FF.

Section 2: Description of Data and Sources

Article V REC held 12/15/2025

Highway Safety REC held 01/06/2026

<https://edr.state.fl.us/Content/population-demographics/data/index-floridaproducts.cfm>

Phone and email contact with CCOC

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

Section 3: Methodology (Include Assumptions and Attach Details)

Excess Revenue Transfer (section 1) Article V

Ending the excess revenue transfer per section 28.37, F.S. will have a negative impact on GR and positive impact on Local Funds. The cash impact for FY 2026-27 comes directly from the latest Article V REC. The cash impact for FY's 2027-28 through 2030-31 is zero or indeterminate. The recurring impact for all years is indeterminate.

School Bus Camera Fines Redirect to Clerks 10% (section 5) Article V and Local Taxes/Fees

The bill shifts 10% of the local portion of school bus violations enforced by traffic infractions detectors which trigger a uniform traffic citation (UTC) to the Clerk's fine and forfeiture funds. 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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Local Taxes and Fees

Issue: Clerks of the Court

Bill Number(s): HB 925 and SB 1322

paid during the forecast period. These amounts were then multiplied by the \$200 local portion and 10% to get the redirected amount.

Allocated Traffic Redirect (section 6) Article V and Local Taxes/Fees

Changing the disposition percentages in section 318.21, F.S. will have a negative impact on city funds and a positive impact on the Clerk’s F&FF. There is not an explicit forecast of the current amount going to cities in the Article V REC. The current forecast of the 20.6% GR portion and the population percentage living in incorporated areas was used to derive the current and new dispositions. The net impact is zero to Local funds because this bill shifts from one local fund to another.

Section 4: Proposed Revenue Impact

Excess Revenue Transfer (section 1) Article V

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(13.3)	(**)		
2027-28			0/(**)	(**)		
2028-29			0/(**)	(**)		
2029-30			0/(**)	(**)		
2030-31			0/(**)	(**)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			13.3	**		
2027-28			0/**	**		
2028-29			0/**	**		
2029-30			0/**	**		
2030-31			0/**	**		

School Bus Camera Fines Redirect to Clerks 10% (section 5) Article V and Local Taxes/Fees

Article V

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			*	0.1		
2027-28			0.1	0.1		
2028-29			0.1	0.1		
2029-30			0.1	0.1		
2030-31			0.1	0.1		

Local Taxes and Fees

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(*)	(0.1)		
2027-28			(0.1)	(0.1)		
2028-29			(0.1)	(0.1)		
2029-30			(0.1)	(0.1)		
2030-31			(0.1)	(0.1)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Local Taxes and Fees

Issue: Clerks of the Court

Bill Number(s): HB 925 and SB 1322

Allocated Traffic Redirect (section 6) Article V and Local Taxes/Fees

Article V

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			7.4	8.1		
2027-28			8.2	8.2		
2028-29			8.4	8.4		
2029-30			8.7	8.7		
2030-31			8.8	8.8		

Local Taxes and Fees

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(7.4)	(8.1)		
2027-28			(8.3)	(8.3)		
2028-29			(8.5)	(8.5)		
2029-30			(8.6)	(8.6)		
2030-31			(8.7)	(8.7)		

Revenue Distribution:

GR, Clerk’s F&FF, City Funds

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimates.

Excess Revenue Transfer (section 1) Article V

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(13.3)	(**)	0.0	0.0	13.3	**	0.0	0.0
2027-28	0/(**)	(**)	0.0	0.0	0/**	**	0.0	0.0
2028-29	0/(**)	(**)	0.0	0.0	0/**	**	0.0	0.0
2029-30	0/(**)	(**)	0.0	0.0	0/**	**	0.0	0.0
2030-31	0/(**)	(**)	0.0	0.0	0/**	**	0.0	0.0

School Bus Camera Fines Redirect to Clerks 10% (section 5) Article V and Local Taxes/Fees

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	Insignificant	0.1	Insignificant	0.1
2027-28	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
2028-29	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
2029-30	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
2030-31	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1

Local	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(Insignificant)	(0.1)	(Insignificant)	(0.1)
2027-28	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2028-29	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2029-30	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2030-31	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Local Taxes and Fees

Issue: Clerks of the Court

Bill Number(s): HB 925 and SB 1322

Allocated Traffic Redirect (section 6) Article V and Local Taxes/Fees

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	7.4	8.1	7.4	8.1
2027-28	0.0	0.0	0.0	0.0	8.2	8.2	8.2	8.2
2028-29	0.0	0.0	0.0	0.0	8.4	8.4	8.4	8.4
2029-30	0.0	0.0	0.0	0.0	8.7	8.7	8.7	8.7
2030-31	0.0	0.0	0.0	0.0	8.8	8.8	8.8	8.8

Local	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
1	Current Forecast (in Millions)					
2		Excess Rev Xfer Clerks to GR	Allocated Traffic 20.6% to GR	Allocated Traffic 50.8% to Cities (derived)	Allocated Traffic 5.6% to Clerks (derived)	
3	2026-27	\$ 13.3	\$ 14.8	\$ 18.2	\$ 2.0	
4	2027-28	\$ -	\$ 15.1	\$ 18.6	\$ 2.1	
5	2028-29	\$ -	\$ 15.4	\$ 19.0	\$ 2.1	
6	2029-30	\$ -	\$ 15.7	\$ 19.4	\$ 2.1	
7	2030-31	\$ -	\$ 16.0	\$ 19.7	\$ 2.2	
8						
9	Assumptions					
10	Allocated Traffic to Local Govt					
11	Fl Population	23,379,261				
12	Incorporated	11,696,425				
13	%	50%				
14						
15	New Forecast (in Millions)					
16		Excess Rev Xfer Clerks to GR	Allocated Traffic 28.2% to Cities	Allocated Traffic 28.2% to Clerks		
17	2026-27	\$ -	\$ 10.1	\$ 10.1		
18	2027-28	\$ -	\$ 10.3	\$ 10.3		
19	2028-29	\$ -	\$ 10.5	\$ 10.5		
20	2029-30	\$ -	\$ 10.8	\$ 10.8		
21	2030-31	\$ -	\$ 11.0	\$ 11.0		
22						
23	Change (in Millions)					
24		Clerk's Transfer to GR		Allocated Traffic Redirect		
25		GR	Clerks	Cities	Clerks	
26	2026-27	\$ (13.3)	\$ 13.3	\$ (8.1)	\$ 8.1	
27	2027-28	\$ -	\$ -	\$ (8.3)	\$ 8.2	
28	2028-29	\$ -	\$ -	\$ (8.5)	\$ 8.4	
29	2029-30	\$ -	\$ -	\$ (8.6)	\$ 8.7	
30	2030-31	\$ -	\$ -	\$ (8.7)	\$ 8.8	
31						
32	School Bus Camera					
33	School Bus Violations Paid Since Inception (07/2024 through 09/30/2025)					214,200
34	School Bus Violations Issued as UTC (07/2024 through 09/30/2025)					7,212
35	School Speed (State Portion) 07/2024 through 09/30/2025				\$ 9,535,861	
36	School Speed (State Portion) 07/2024 through 06/30/2025				\$ 6,766,176	71%
37		# Violation Paid	HSMV Traffic Camera Growth Rate	School Bus Derived Local Portion	10% Directed to Clerks	
38	2024-25	5,117		\$ 1,023,456		
39	2025-26	5,895	15.2%	\$ 1,178,974		
40	2026-27	6,013	2.0%	\$ 1,202,672	\$ 120,267	
41	2026-27 Cash	4,009		\$ 801,781	\$ 80,178	
42	2027-28	6,132	2.0%	\$ 1,226,370	\$ 122,637	
43	2028-29	6,250	1.9%	\$ 1,250,068	\$ 125,007	
44	2029-30	6,354	1.7%	\$ 1,270,803	\$ 127,080	
45	2030-31	6,458	1.6%	\$ 1,291,539	\$ 129,154	

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: HSMV Issues

Bill Number(s): SB 488

Entire Bill

Partial Bill:

Sponsor(s): Senator Massullo

Month/Year Impact Begins: 10/01/2026

Date(s) Conference Reviewed: 01/16/2026 as [HB 937](#); 06/12/2026

Section 1: Narrative

a. Current Law:

IFTA (sections 1, 2, 3, 4, 5, 6, 22-30, 43, 46)

Section 207.001, F.S. names the chapter the Florida Diesel Fuel and Motor Fuel Use Act of 1981. Section 207.002, F.S. defines diesel fuel, International Registration Plan, Interstate, Intrastate, motor carrier, motor fuel, operate, person, public highway, commercial motor vehicle, registrant, and use. Section 207.004, F.S. provides registration requirements for motor carriers, identifying devices, temporary permits, and driveway permits. Section 207.005, F.S. describes the filing period for motor fuel use tax. Sections 207.007 and 207.019, F.S. lists requirements and penalties related to motor fuel use tax. Sections 207.003, 207.008, 207.011, 207.013, 207.014, 207.023, 207.281, 212.08, 316.545, 627.7415, F.S. make reference to statutes governing motor fuel use tax.

Sales Tax (section 29)

Section 212.08, F.S. provides for exemptions to sales tax. There is a sales tax exemption for commercial motor vehicles when the sales are between two commonly owned companies, the vehicle was titled and registered in Florida at the time of sale, and the sales tax was paid by the seller, lessor, or renter.

Crash Report (section 7)

Section 316.065, F.S. requires the driver of a vehicle involved in a crash resulting in injury or death to any person or damage to any vehicle or property in an apparent amount of at least \$500 to immediately, by the quickest way of communication, give notice of the crash to law enforcement.

Registration Address Requirement (section 8)

Section 320.02, F.S. requires that each application for a motor vehicle registration include the street address of the owner's permanent residence or place of business. If the business does not have a street address, the application must include the address of the owner of the business, officer of the corporation, or an employee in a supervisory position. If the owner is an individual without a permanent street address, the application must include the name and street address of a close relative or close personal friend who is a Florida resident. The applicant must also provide either a valid driver license, ID card, or passport.

b. Proposed Change:

IFTA (sections 1, 2, 3, 4, 5, 6, 22-30, 43, 46)

Section 207.001, F.S. is revised to be renamed the chapter the Florida Motor Fuel Use Act. Section 207.002, F.S. is revised to conform definitions to the federal program. The definitions for registrant, diesel fuel, and International Registration Plan are abolished. International Fuel Tax Agreement (IFTA) is defined as a reciprocal agreement among certain states and Canadian provinces which provides for the administration, collection, and enforcement of taxes based on fuel consumed and distance accrued in member jurisdictions. The definition of motor fuel is revised to include any fuel placed in a supply storage unit of a qualified motor vehicle including alternative fuels such as methanol, ethanol, natural gas, propane, coal derived liquid fuel, biodiesel, hydrogen, electricity, or any type of fuel used to propel a qualified motor vehicle. The definition of commercial motor vehicle is revised to instead define qualified motor vehicle. Section 207.004, F.S. is revised to conform registration requirements and temporary permits to the new terms defined earlier in the bill. The term "identifying devices" is changes to "fuel decals." Driveway permits are abolished. Section 207.005, F.S. is revised to change the reporting period from July-June to January-December and to allow electronic returns. Sections 207.007 and 207.019, F.S. are revised to update requirements and penalties related to motor fuel use tax. Sections 207.003, 207.008, 207.011, 207.013, 207.014, 207.023, 207.281, 212.08, 316.545, 627.7415, F.S. are revised to conform to changes in the bill.

Sales Tax (section 29)

Section 212.08, F.S. is revised to change sales tax exemption language from "commercial motor vehicles" to "qualified motor vehicle."

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: HSMV Issues

Bill Number(s): SB 488

Crash Report (section 7)

Section 316.065, F.S. is revised to increase the threshold when a driver of a vehicle involved in a crash is required to give notice of the crash to law enforcement from \$500 to \$2,000.

Registration Address Requirement (section 8)

Section 320.02, F.S. is revised so that the requirement that each application for a motor vehicle registration include the street address of the owner's permanent residence or place of business must be a Florida address. If the business does not have a street address, the application cannot include the address of the owner of the business, officer of the corporation, or an employee in a supervisory position. If the owner is an individual without a permanent street address, the application cannot include the name and street address of a close relative or close personal friend of is a Florida resident. The applicant must provide a REAL ID driver license or ID card, an unexpired US passport, or an unexpired passport from another country accompanied by an unexpired form I-94 issued by the US Bureau of Customs and Border Protection.

Section 2: Description of Data and Sources

Contact with HSMV and DOR staff

Agency Bill Analysis for SB 488 prepared by HSMV staff on 11/17/2025

Highway Safety REC held 1/6/2026

Section 3: Methodology (Include Assumptions and Attach Details)

IFTA (sections 1, 2, 3, 4, 5, 6, 22-30, 43, 46)

Changes made in the bill regarding the motor fuel use tax update Florida statutes to the current Federal laws and regulations. These changes are codifying current practice and have no impact on state or local revenue.

Sales Tax (section 29)

The bill changes sales tax exemption language from "commercial motor vehicles" to "qualified motor vehicle." A commercial motor vehicle is currently defined as a vehicle not owned by a government entity which uses diesel fuel or motor fuel on public highways and has a gross vehicle weight in excess of 26,000 lbs. or has three axles regardless of weight. The term excludes any vehicle owned or operated by a community transportation coordinator. In contrast, a qualified motor vehicle would be defined as using gasoline, diesel, and a variety of alternative fuel types such as methanol, propane, biodiesel, electricity, and natural gas. In addition, the exemption now requires that the vehicle must have at least 2 axles. The high scenario is positive or negative indeterminate because the bill language both expands and restricts who qualifies for a sales tax exemption, neither of which is quantifiable. The low scenario is positive or negative insignificant because although both the expansion and restriction of who qualifies for the sales tax exemption are not directly quantifiable, both a likely to be extremely small – the percentage of qualifying vehicles using non gasoline or diesel fuel is likely small while the portion of vehicles weighing at least 26,000 lbs. using less than 2 axles is also small.

Crash Report (section 7)

The bill would increase the threshold when a driver of a vehicle involved in a crash is required to give immediate notice of the crash to law enforcement from \$500 to \$2,000. There is currently a process for self-reporting the crash to the department for property damage under the \$500 threshold which would now apply to crashes with damage under \$2,000. To receive a copy of any written crash report from the department, there is a \$10 fee which is deposited into the Highway Safety Operating Trust Fund per 321.23, F.S. The bill language would potentially cause less written crash reports and less reported crashes, which would lead to less requests for written crash reports – a negative impact to the \$10 fee. The current forecast for the \$10 fee was obtained from the latest Highway Safety REC. The forecast was adjusted downward by 1% in the low scenario, 2% in the middle scenario, and 5% in the high scenario. The percentage adjustments are minor because crash report requests typically associated with higher damage amounts. In all three scenarios, there is an insignificant negative impact to the GR service charge.

Registration Address Requirement (section 8)

Section 8 of the bill places additional, more restrictive requirements related to proof of address and identification when registering a motor vehicle. There is potential for a negative impact to MVL fees if the restrictive changes result in less MVL registrations. According to the Department of Highway Safety and Motor Vehicles, the Department does not have any existing reports with data on how many people use the methods being restricted by the bill to register their vehicle. This group would be extremely difficult to quantify because the Department's current procedure does not flag these transactions in their database. Even if they did, the exact

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: HSMV Issues

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negative impact per transaction would vary based on vehicle type and the specific circumstances of the transaction. Therefore, the impact to GR, Trust, and Local is negative indeterminate.

Section 4: Proposed Revenue Impact

IFTA (sections 1, 2, 3, 4, 5, 6, 22-30, 43, 46)

Trust, Local	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		

Sales Tax (section 29)

Sales Tax	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	+/-	+/-			+/- ins	+/- ins
2027-28	+/-	+/-			+/- ins	+/- ins
2028-29	+/-	+/-			+/- ins	+/- ins
2029-30	+/-	+/-			+/- ins	+/- ins
2030-31	+/-	+/-			+/- ins	+/- ins

Crash Report (section 7)

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

Note: there is an insignificant negative impact to the GR service charge

Registration Address Requirement (section 8)

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

Revenue Distribution:

Sales Tax, Highway Safety Operating Trust Fund, Various state and local funds receiving Motor Fuel Use Tax, Various state and local funds receiving MVL Fees

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: HSMV Issues

Bill Number(s): SB 488

Section 5: Consensus Estimate (Adopted: 06/12/2026)

IFTA (sections 1, 2, 3, 4, 5, 6, 22-30, 43, 46)

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

Sales Tax (section 29)

The Conference adopted the high estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2027-28	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2028-29	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2029-30	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
2030-31	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-

Crash Report (section 7)

The Conference adopted the low estimate.

	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	(*)	(*)

Registration Address Requirement (section 8)

The Conference adopted the proposed estimate.

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

	A	B	C	D	E
1	Crash Report (section 7)				
2		Crash Reports Current FCST	Low Impact -1%	Middle Impact -2%	High Impact -5%
3	2026-27	\$ 5,348,906	\$ (53,489)	\$ (106,978)	\$ (267,445)
4	2027-28	\$ 5,387,413	\$ (53,874)	\$ (107,748)	\$ (269,371)
5	2028-29	\$ 5,425,904	\$ (54,259)	\$ (108,518)	\$ (271,295)
6	2029-30	\$ 5,464,818	\$ (54,648)	\$ (109,296)	\$ (273,241)
7	2030-31	\$ 5,503,937	\$ (55,039)	\$ (110,079)	\$ (275,197)