

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Appeal Deadline after Value Adjustment Board Decision

Bill Number(s): [Proposed Language](#)

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: January 1st, 2026

Date(s) Conference Reviewed: April 21st, 2025

Section 1: Narrative

- a. **Current Law:** Under F.S. 194.171, tax assessments cannot be contested after 60 days from the date that the assessment is certified for collection or 60 days from the decision of the Value Adjustment Board regarding the assessment in the case that a petition contesting the assessment had not received the final action by the VAB prior to the extension of the roll.

- b. **Proposed Change:** Amends the Statutes so that the taxpayer whose petition received a final action from the VAB may bring an action within 60 days after the recertification of the property appraiser under s.193.122(3) if the roll was extended pursuant to s.197.323.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

Since there is no way to determine how many amongst those with slightly longer time to file in circuit court will do so or prevail in that action, the impact is zero/negative indeterminant.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 04/21/2025) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	0.0	(**)	0.0	(**)
2026-27	0.0	0.0	0.0	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/(**)	(**)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees **Issue:** Motor Vehicle

Registration Credit Bill Number(s): [Proposed Language](#)

Entire Bill

Partial Bill:

Sponsor(s): NA

Month/Year Impact Begins: 07/01/2025

Date(s) Conference Reviewed: 04/18/2025, 4/21/2025

Section 1: Narrative

- a. **Current Law:** Chapter 320 provides taxes, fees and charges on motor vehicles and for services provided by the Department of Highway Safety and Motor Vehicles.
- b. **Proposed Change:** There shall be made available a one-time credit for a motor vehicle registration that is active on December 31, 2025, or a new registration issued between January 1, 2026 and December 31, 2026. To qualify for the credit, the motor vehicle must be registered per section 320.08(1)(a), (b), (c), or (g); 2(a-d); 3(a-e) or 4(a-d), F.S. The credit shall apply to the base tag per section 320.08, F.S. and the following ancillary fees: sections 320.03(5), (6), and (9), F.S.; 320.06(1)(b)1., F.S.; 320.0801(2), F.S.; 320.0804, F.S.; 320.08046, F.S.; and 320.0805(2)(c) and (3)(b), F.S. The credit shall be granted to the registrant at the time the motor vehicle is next renewed, or a new registration is issued. The Department shall first apply the credit to a registration that expires after December 31, 2025. A registrant who renews before December 31, 2025, will have the credit apply to the next registration renewal. The department shall apply the credit to new registrations on or after January 1, 2026. A credit shall not be granted to a registrant who is renewing a motor vehicle registration after the 10th day following the registration's expiration date. A registrant may only receive one credit for each vehicle registered during the time period. Beginning January 1, 2026, the Chief Financial Officer is authorized to transfer to the Department of Highway Safety and Motor Vehicles amounts necessary for the department to provide transfers through the Motor Vehicle Clearing Trust Fund to the appropriate funds amounts credited. Up to \$860 million may be transferred through April 1, 2028. The Department of Highway Safety and Motor Vehicles is authorized to request monthly transfers from the Chief Financial Officer for this purpose. This section expires June 30, 2028.

Section 2: Description of Data and Sources

Highway Safety REC held February 25, 2025 and REC History

Phone and email contact with HSMV staff

Phone and email contact with DFS staff

Section 3: Methodology (Include Assumptions and Attach Details)

The current forecast of the taxes and fees to be credited is from the most recent Highway Safety REC. The number of impacted registrations as a percentage of total registrations and as a percentage of total registrations less vessels was calculated to be applied to the relevant ancillary fees because only applicable vehicles will be credited. The percentage of impacted heavy trucks that are over 10,000 pounds was calculated for the commercial vehicle surcharge. The percentage of registrations that pay the delinquent fee was calculated because the credit will not apply to those who are delinquent. It is assumed that 98% of biennials will return for a future registration. The current forecast was reduced to the fees that are applicable in the bill by reducing the current forecast to fees that are not delinquent and multiplying the ancillary fees by the applicable vehicle type percentage. For FY 2025-26, there will be impacts from credits for new and renewal registrants from January 2026 through June 2026. For FY 2026-27, there will be impacts from credits for biennial registrants who registered January 2025 through June 2025, and new and renewal registrants July 2026 through December 2026. For FY 2027-28, there will be impacts from credits for biennial registrants who registered July 2025 through December 2025. Once the total credits by fee was calculated for each fiscal year, the reduction by fund was calculated using the statutory distribution.

The bill states that GR will be transferred to the Motor Vehicle Clearing fund each month to make the credited transfers. Therefore, the negative impact is to GR. The total GR transfers are capped at \$860 million. That cap will not be exceeded.

There is a negative impact to GR service charge because the trust funds would have paid GR service charge for amounts from fees, but would not pay GR service charge on transfers from GR. This would create a positive impact on the trust funds made whole by the GR transfers that would otherwise have paid the GR service charge on fees.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: Motor Vehicle Registration Credit

Bill Number(s): [Proposed Language](#)

Debt service for Education Capital Outlay Bonds and Seaport Bonds, which takes first priority, is paid from base tag revenue distributed per 320.20, F.S.

Section 4: Proposed Revenue Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			(346.8)	0.0		
2026-27			(412.0)	0.0		
2027-28			(61.7)	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			6.5	0.0		
2026-27			7.2	0.0		
2027-28			0.7	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		

GR Serv. Chrg.	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			(6.5)	0.0		
2026-27			(7.2)	0.0		
2027-28			(0.7)	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		

Revenue Distribution:

General Revenue Fund

General Revenue Service Charge

Various Trust Funds

Section 5: Consensus Estimate (Adopted: 04/21/2025) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(353.3)	0.0	6.5	0.0	0.0	0.0	(346.8)	0.0
2026-27	(419.2)	0.0	7.2	0.0	0.0	0.0	(412.0)	0.0
2027-28	(62.4)	0.0	0.7	0.0	0.0	0.0	(61.7)	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H	I	J	K
1	Assumptions (Using FY 2023-24 actual data)										
2	# of Impacted Registrations	15,610,161									
3	# of Total Registrations	20,885,812	74.74%								
4	# of Total Registrations less Vessels	19,462,106	80.21%								
5	# of Comm Vehicle Surcharge	551,073									
6	# of Impacted Heavy Trucks > 10,000 lbs	241,078	43.75%								
7	# of Delinquent Fees	1,403,751	6.72%								
8	Returning PY Biennials		98.00%								
9											
				Current FCST				Current FCST (Applicable to Bill)			
10	Tax	Statute	Distribution	FY 2025-26 PY Bien.	FY 2025-26	FY 2026-27 PY Bien.	FY 2026-27	FY 2025-26 PY Bien.	FY 2025-26	FY 2026-27 PY Bien.	FY 2026-27
11	FRVIS Fee	320.03(5)	HSOTF	\$ 2,145,481	\$ 11,784,059	\$ 2,179,355	\$ 11,888,716	\$ 1,495,768	\$ 8,215,509	\$ 1,519,384	\$ 8,288,473
12	Air Pollution Fee	320.03(6)	APCTF	\$ 4,136,294	\$ 23,102,795	\$ 4,201,598	\$ 23,307,977	\$ 2,883,706	\$ 16,106,608	\$ 2,929,234	\$ 16,249,654
13	Trans. Dis. Fee	320.03(9)	TDTF	\$ 4,771,115	\$ 21,347,995	\$ 4,857,926	\$ 21,508,293	\$ 4,450,445	\$ 19,913,180	\$ 4,531,421	\$ 20,062,704
14	Original & Voluntary Replacements	320.06(1)	HSOTF		\$ 96,936,358		\$ 97,768,986		\$ 72,450,722		\$ 73,073,032
15	Advanced Replacement Fee	320.06(1)	HSOTF	\$ 10,912,505	\$ 54,510,865	\$ 11,107,302	\$ 55,006,721	\$ 7,607,887	\$ 38,003,415	\$ 7,743,693	\$ 38,349,112
16		Base Tag									
17	Motorcycle Base Tax	320.08(1)(a)	320.20 DOE/STTF	\$ 1,215,595	\$ 5,806,128	\$ 1,223,019	\$ 5,844,267	\$ 1,133,894	\$ 5,415,894	\$ 1,140,819	\$ 5,451,470
18	Moped Base Tax	320.08(1)(b)	320.20 DOE/STTF	\$ 1,311	\$ 6,729	\$ 1,319	\$ 6,773	\$ 1,223	\$ 6,276	\$ 1,231	\$ 6,318
19	Antique Motorcycle	320.08(1)(g)	320.20 DOE/STTF	\$ 64,513	\$ 319,470	\$ 64,907	\$ 321,568	\$ 60,177	\$ 297,998	\$ 60,544	\$ 299,955
20	Antique Automobile or Street Rod	320.08(2)(a)	320.20 DOE/STTF	\$ 495,175	\$ 2,052,838	\$ 498,200	\$ 2,066,323	\$ 461,894	\$ 1,914,866	\$ 464,715	\$ 1,927,444
21	Auto less than 2,500 lbs	320.08(2)(b)	320.20 DOE/STTF	\$ 995,852	\$ 4,182,962	\$ 1,005,264	\$ 4,111,690	\$ 928,920	\$ 3,901,822	\$ 937,700	\$ 3,835,340
22	Auto 2,500 - 3,499 lbs	320.08(2)(c)	320.20 DOE/STTF	\$ 29,234,088	\$ 133,390,337	\$ 29,586,019	\$ 133,127,552	\$ 27,269,243	\$ 124,425,073	\$ 27,597,521	\$ 124,179,950
23	Auto 3,500 or more lbs	320.08(2)(d)	320.20 DOE/STTF	\$ 46,893,435	\$ 202,897,333	\$ 47,508,864	\$ 206,699,030	\$ 43,741,692	\$ 189,260,452	\$ 44,315,758	\$ 192,806,634
24	Trucks - less than 2,000 lbs	320.08(3)(a)	320.20 DOE/STTF	\$ 3,093	\$ 14,461	\$ 2,740	\$ 14,501	\$ 2,885	\$ 13,489	\$ 2,556	\$ 13,526
25	Trucks - 2,000 - 2,999 lbs	320.08(3)(b)	320.20 DOE/STTF	\$ 97,862	\$ 682,095	\$ 109,423	\$ 683,965	\$ 91,284	\$ 636,251	\$ 102,069	\$ 637,995
26	Trucks - 3,000 to 4,999 lbs	320.08(3)(c)	320.20 DOE/STTF	\$ 9,103,518	\$ 46,551,564	\$ 8,874,396	\$ 46,679,185	\$ 8,491,663	\$ 43,422,799	\$ 8,277,941	\$ 43,541,842
27	Truck - GOAT	320.08(3)(d)	320.20 DOE/STTF		\$ 4,643		\$ 4,674		\$ 4,331		\$ 4,359
28	Antique Truck	320.08(3)(e)	320.20 DOE/STTF	\$ 191,600	\$ 872,463	\$ 192,771	\$ 878,194	\$ 178,723	\$ 813,824	\$ 179,814	\$ 819,170
29	Heavy Trucks 5,001 to 5,999	320.08(4)(a)	320.20 DOE/STTF	\$ 4,614,801	\$ 25,289,652	\$ 4,215,144	\$ 25,733,892	\$ 4,304,636	\$ 23,589,916	\$ 3,931,841	\$ 24,004,298
30	Heavy Trucks 6,000 to 7,999	320.08(4)(b)	320.20 DOE/STTF	\$ 8,687,051	\$ 53,260,208	\$ 8,080,422	\$ 54,195,780	\$ 8,103,188	\$ 49,680,550	\$ 7,537,331	\$ 50,553,241
31	Heavy Trucks 8,000 to 9,999	320.08(4)(c)	320.20 DOE/STTF	\$ 3,054,704	\$ 24,931,525	\$ 3,105,011	\$ 25,369,474	\$ 2,849,395	\$ 23,255,859	\$ 2,896,321	\$ 23,664,373
32	Heavy Trucks 10,000 to 14,999	320.08(4)(d)	320.20 DOE/STTF	\$ 3,046,864	\$ 29,947,974	\$ 3,097,042	\$ 30,474,041	\$ 2,842,082	\$ 27,935,148	\$ 2,888,887	\$ 28,425,858
33	Commercial Motor Vehicle Surcharge	320.0801	50% GR, 50% STTF	\$ 279,910	\$ 5,990,616	\$ 284,520	\$ 6,095,847	\$ 114,222	\$ 2,444,575	\$ 116,103	\$ 2,487,517
34	STTF Surcharge	320.0804	83% STTF, 17% HSOTF	\$ 4,847,225	\$ 24,627,513	\$ 4,927,120	\$ 24,850,280	\$ 3,626,555	\$ 18,425,600	\$ 3,686,330	\$ 18,592,268
35	DJJ Surcharge	320.08046	DJJ GDTF	\$ 4,040,048	\$ 20,553,245	\$ 4,106,638	\$ 20,739,158	\$ 3,022,648	\$ 15,377,350	\$ 3,072,469	\$ 15,516,444
36	Presitige/Specialty Plates Fee	320.0805(2)(c) & 3(b)	HSOTF	\$ 2,661,959	\$ 11,708,897	\$ 2,709,477	\$ 11,815,682	\$ 1,855,842	\$ 8,163,108	\$ 1,888,970	\$ 8,237,556
37											
38											
39				Notes:							
40				1. Debt service for Education Capital Outlay and Seaport Bonds is paid from base tag revenue distributed per 320.20, F.S. (debt service takes first priority).							
41				2. The advanced replacement fee is \$28 paid over ten years. The \$2.80 savings would still be owed in the tenth year.							
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	A	B	C	L	M	N	O	P	Q	R
1	Assumptions (Using FY 2023-24 actual data)									
2	# of Impacted Registrations	15,610,161								
3	# of Total Registrations	20,885,812	74.74%							
4	# of Total Registrations less Vessels	19,462,106	80.21%							
5	# of Comm Vehicle Surcharge	551,073								
6	# of Impacted Heavy Trucks > 10,000 lbs	241,078	43.75%							
7	# of Delinquent Fees	1,403,751	6.72%							
8	Returning PY Biennials		98.00%							
9										
							Reductions			
10	Tax	Statute	Distribution	FY 2025-26 New and Renewal Jan-June	FY 2025-26 Total	FY 2026-27 from FY 2025-26 PY Biennials Jan-June	FY 2026-27 New and Renewal July-Dec	FY 2026-27 Total	FY 2027-28 from FY 2026-27 PY Biennials July-Dec	FY 2027-28 Total
11	FRVIS Fee	320.03(5)	HSOTF	\$ (4,107,754)	\$ (4,107,754)	\$ (732,926)	\$ (4,144,236)	\$ (4,877,163)	\$ (744,498)	\$ (744,498)
12	Air Pollution Fee	320.03(6)	APCTF	\$ (8,053,304)	\$ (8,053,304)	\$ (1,413,016)	\$ (8,124,827)	\$ (9,537,843)	\$ (1,435,325)	\$ (1,435,325)
13	Trans. Dis. Fee	320.03(9)	TDTF	\$ (9,956,590)	\$ (9,956,590)	\$ (2,180,718)	\$ (10,031,352)	\$ (12,212,070)	\$ (2,220,396)	\$ (2,220,396)
14	Original & Voluntary Replacements	320.06(1)	HSOTF	\$ (36,225,361)	\$ (36,225,361)		\$ (36,536,516)	\$ (36,536,516)		\$ -
15	Advanced Replacement Fee	320.06(1)	HSOTF	\$ (19,001,708)	\$ (19,001,708)	\$ (3,727,864)	\$ (19,174,556)	\$ (22,902,420)	\$ (3,794,409)	\$ (3,794,409)
16		Base Tag								
17	Motorcycle Base Tax	320.08(1)(a)	320.20 DOE/STTF	\$ (2,707,947)	\$ (2,707,947)	\$ (555,608)	\$ (2,725,735)	\$ (3,281,343)	\$ (559,001)	\$ (559,001)
18	Moped Base Tax	320.08(1)(b)	320.20 DOE/STTF	\$ (3,138)	\$ (3,138)	\$ (599)	\$ (3,159)	\$ (3,758)	\$ (603)	\$ (603)
19	Antique Motorcycle	320.08(1)(g)	320.20 DOE/STTF	\$ (148,999)	\$ (148,999)	\$ (29,487)	\$ (149,978)	\$ (179,464)	\$ (29,667)	\$ (29,667)
20	Antique Automobile or Street Rod	320.08(2)(a)	320.20 DOE/STTF	\$ (957,433)	\$ (957,433)	\$ (226,328)	\$ (963,722)	\$ (1,190,050)	\$ (227,711)	\$ (227,711)
21	Auto less than 2,500 lbs	320.08(2)(b)	320.20 DOE/STTF	\$ (1,950,911)	\$ (1,950,911)	\$ (455,171)	\$ (1,917,670)	\$ (2,372,841)	\$ (459,473)	\$ (459,473)
22	Auto 2,500 - 3,499 lbs	320.08(2)(c)	320.20 DOE/STTF	\$ (62,212,536)	\$ (62,212,536)	\$ (13,361,929)	\$ (62,089,975)	\$ (75,451,904)	\$ (13,522,785)	\$ (13,522,785)
23	Auto 3,500 or more lbs	320.08(2)(d)	320.20 DOE/STTF	\$ (94,630,226)	\$ (94,630,226)	\$ (21,433,429)	\$ (96,403,317)	\$ (117,836,746)	\$ (21,714,721)	\$ (21,714,721)
24	Trucks - less than 2,000 lbs	320.08(3)(a)	320.20 DOE/STTF	\$ (6,745)	\$ (6,745)	\$ (1,413)	\$ (6,763)	\$ (8,177)	\$ (1,253)	\$ (1,253)
25	Trucks - 2,000 - 2,999 lbs	320.08(3)(b)	320.20 DOE/STTF	\$ (318,126)	\$ (318,126)	\$ (44,729)	\$ (318,998)	\$ (363,727)	\$ (50,014)	\$ (50,014)
26	Trucks - 3,000 to 4,999 lbs	320.08(3)(c)	320.20 DOE/STTF	\$ (21,711,399)	\$ (21,711,399)	\$ (4,160,915)	\$ (21,770,921)	\$ (25,931,836)	\$ (4,056,191)	\$ (4,056,191)
27	Truck - GOAT	320.08(3)(d)	320.20 DOE/STTF	\$ (2,165)	\$ (2,165)		\$ (2,180)	\$ (2,180)		\$ -
28	Antique Truck	320.08(3)(e)	320.20 DOE/STTF	\$ (406,912)	\$ (406,912)	\$ (87,574)	\$ (409,585)	\$ (497,159)	\$ (88,109)	\$ (88,109)
29	Heavy Trucks 5,001 to 5,999	320.08(4)(a)	320.20 DOE/STTF	\$ (11,794,958)	\$ (11,794,958)	\$ (2,109,272)	\$ (12,002,149)	\$ (14,111,421)	\$ (1,926,602)	\$ (1,926,602)
30	Heavy Trucks 6,000 to 7,999	320.08(4)(b)	320.20 DOE/STTF	\$ (24,840,275)	\$ (24,840,275)	\$ (3,970,562)	\$ (25,276,621)	\$ (29,247,183)	\$ (3,693,292)	\$ (3,693,292)
31	Heavy Trucks 8,000 to 9,999	320.08(4)(c)	320.20 DOE/STTF	\$ (11,627,930)	\$ (11,627,930)	\$ (1,396,204)	\$ (11,832,186)	\$ (13,228,390)	\$ (1,419,197)	\$ (1,419,197)
32	Heavy Trucks 10,000 to 14,999	320.08(4)(d)	320.20 DOE/STTF	\$ (13,967,574)	\$ (13,967,574)	\$ (1,392,620)	\$ (14,212,929)	\$ (15,605,549)	\$ (1,415,555)	\$ (1,415,555)
33	Commercial Motor Vehicle Surcharge	320.0801	50% GR, 50% STTF	\$ (1,222,288)	\$ (1,222,288)	\$ (55,969)	\$ (1,243,758)	\$ (1,299,727)	\$ (56,891)	\$ (56,891)
34	STTF Surcharge	320.0804	83% STTF, 17% HSOTF	\$ (9,212,800)	\$ (9,212,800)	\$ (1,777,012)	\$ (9,296,134)	\$ (11,073,146)	\$ (1,806,302)	\$ (1,806,302)
35	DJJ Surcharge	320.08046	DJJ GDTF	\$ (7,688,675)	\$ (7,688,675)	\$ (1,481,098)	\$ (7,758,222)	\$ (9,239,320)	\$ (1,505,510)	\$ (1,505,510)
36	Presitige/Specialty Plates Fee	320.0805(2)(c) & 3(b)	HSOTF	\$ (4,081,554)	\$ (4,081,554)	\$ (909,362)	\$ (4,118,778)	\$ (5,028,140)	\$ (925,595)	\$ (925,595)
37										
38										
39				Fund Impacts						
40										
41					FY 2025-26	FY 2026-27	FY 2027-28			
42				GR	\$ (611,144)	\$ (649,864)	\$ (28,445)			
43				HSOTF	\$ (64,982,553)	\$ (71,226,674)	\$ (5,771,574)			
44				STTF	\$ (255,545,041)	\$ (309,152,302)	\$ (50,691,849)			
45				APCTF	\$ (8,053,304)	\$ (9,537,843)	\$ (1,435,325)			
46				TDTF	\$ (9,956,590)	\$ (12,212,070)	\$ (2,220,396)			
47				DJJ GDTF	\$ (7,688,675)	\$ (9,239,320)	\$ (1,505,510)			
48				Total	\$ (346,837,307)	\$ (412,018,073)	\$ (61,653,100)			
49				Cap Check	\$ 513,162,693	\$ 101,144,620	\$ 39,491,521			
50										
51				GR Transfer	\$ (346,837,307)	\$ (412,018,073)	\$ (61,653,100)			
52				Trust	\$ -	\$ -	\$ -			
53				GR Service Charge	\$ (6,457,963)	\$ (7,200,307)	\$ (696,993)			

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Special Assessments on RV Parks

Bill Number(s): HB 7033

Entire Bill

Partial Bill: Sections 38, 39, 40, & 41

Sponsor(s): Representative Duggan

Month/Year Impact Begins: January 2025

Date(s) Conference Reviewed: April 21st, 2025

Section 1: Narrative

- a. **Current Law:** Sections 125.0168, 166.223, and 189.052 regard how counties, municipalities, and special districts are to levy non-ad valorem assessments on RV parks. For all three, non-ad valorem assessments are not to be based on the assertion that the facility is comprised of residential units, but rather, made in the same manner as a hotel/motel/similar facility.

Paragraph 320.01(1)(b) indicates that that **recreational vehicle-type units**, *when traveling on the public roadways of this state*, must comply with the length and width provisions of section 316.515.

Subsection 316.515(1) does not use the term **recreational vehicle-type units**. 316.515(1) indicates that the outside width of any vehicle may not exceed 102 inches (**8.5 feet**). Exceptions are made with no maximum provided, however, for noncommercial travel trailers, camping trailers, truck campers, motor homes, and private motor coaches.

Subsection 315.515(3) discusses length limitations, but the limitations only apply to semitrailers and trailers. As the term **recreational vehicle-type units** is undefined, it is unclear if travel trailers of fifth wheel RVs are included in this definition, but they are frequently the occupants of RV parks. A variety of length limitations are listed, the maximum of which is **80 feet**, though this would require a stinger-steered automobile to transport the trailer/fifth wheel.

Subsection 315.515(15) discusses "Motor Homes" and indicates that they may not exceed **45 feet**, though they may be an undefined amount longer for the additional inclusion of bumpers and "safety devices."

- b. **Proposed Change:** The bill amends these 3 parts of statute to indicate that non-ad valorem assessments may not be levied against the portion of RV sites that exceed the maximum square footage of a **recreational vehicle-type unit** pursuant to 320.01(1)(b). Further, occupancy rate shall be considered in making these assessments.

Section 2: Description of Data and Sources

2024 Final NAL Real Property Tax Roll

Data provided by property appraisers

Data provided by tax collectors

Data provided by Property Tax Oversight, Florida Department of Revenue

Data provided by the Department of Health

Section 3: Methodology (Include Assumptions and Attach Details)

Assumptions must be made regarding what the maximum square footage of a recreational vehicle-type unit pursuant to 320.01(1)(b) is. As can be seen in the current law section above, there is no clear maximum square footage of a recreational vehicle-type unit in 320.01(1)(b). This analysis assumes 8.5 feet wide and 45 feet long, but other statutorily supported assumptions could be made.

The only type of non-ad valorem assessment performed on a per unit basis (rather than per parcel) on RV parks today that could be identified is fire assessment. There are 18 counties that have non ad valorem fire assessments that are collected by uniform method on the tax roll. These counties have a mix of county and municipal fire assessments. A parcel should have only one fire assessment. The Department of Health (DOH) provided a list of mobile home and RV parks, which was reduced to a list of those with RV in the name (704). The resulting list of RV parks by county was reduced to list only those counties with non-ad valorem fire assessments.

The DR-503 NA report was analyzed to determine which counties and municipalities use a square foot of improvement versus a variable rate for fire assessments. The number of units in each RV park is not included in any of the reports except for Osceola, which identified 3,601 units in their 20 RV parks. Columbia provided a unit count of 837 and Sumter a unit

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Special Assessments on RV Parks

Bill Number(s): HB 7033

count of 4,972. For the other counties, the RV park list based on the DOH data was reviewed online to determine a general number of units. These parks generally have 100-125 units per park.

Currently, the non-ad valorem assessment is calculated by multiplying a determined square footage per site (DSQ) by a determined price per square foot (DP). The DSQ and DP vary by local government. Osceola County uses a DSQ of 600 and a DP of \$0.57. Sumter County uses a DSQ of 600 and a DP of \$0.206. Columbia County uses a DSQ of 1,200 and a DP of \$0.13. The 1,200 square feet is based on [64E-15 Florida Administrative Code](#), which indicates that “each recreational vehicle space shall contain a minimum of 1200 square feet.” Discussion with local officials indicates that quite a few counties use the 1,200 square foot DSQ. Based on the length and width assumptions above, the maximum DSQ would become 382.5 under the proposed language.

The current law collections can be determined for a county by multiplying their current DSQ by their DP by their RV park unit count (campsites). The proposed language collections can be determined for a county by multiplying 382.5 by their DP by their RV park unit count. Aggregated statewide then subtracting the current law collections from the proposed language collections provides an impact had the bill been in affect in 2024. The 10-year average growth rate of non-ad valorem collections in the state is 7.5 percent. This rate can be applied to the 2024 impact to produce a forecast.

Osceola County, Sumter County, and Columbia County were identified as impacted by this proposed language. The low uses the impact for just these three counties. The middle includes all counties with relevant non-ad valorem assessments and assumes 100 units per park, a DSQ of 600 and a DP of \$0.13. The high includes all counties with relevant non-ad valorem assessments and assumes 125 units per park, a DSQ of 1,200, and a DP of \$0.57. Both the middle and the high use the known data for Columbia, Osceola, and Sumter Counties, rather than the estimates. Discussion with local officials indicates that quite a few counties use the 1,200 square foot DSQ.

Note that if the maximum trailer length of 80 feet as indicated by 316.515(3) were used instead of the 45 feet from 316.515(15), the middle and low impacts would be positive.

The bill applies retroactively to the 2025 tax roll.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	\$(12.3 M)	\$(16.4 M)	\$(1.4 M)	\$(1.8 M)	\$(0.8 M)	\$(1.1 M)
2026-27	\$(13.2 M)	\$(16.4 M)	\$(1.5 M)	\$(1.8 M)	\$(0.9 M)	\$(1.1 M)
2027-28	\$(14.2 M)	\$(16.4 M)	\$(1.6 M)	\$(1.8 M)	\$(0.9 M)	\$(1.1 M)
2028-29	\$(15.2 M)	\$(16.4 M)	\$(1.7 M)	\$(1.8 M)	\$(1.0 M)	\$(1.1 M)
2029-30	\$(16.4 M)	\$(16.4 M)	\$(1.8 M)	\$(1.8 M)	\$(1.1 M)	\$(1.1 M)

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 04/21/2025) The Conference adopted an average of the high and middle estimates.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	0.0	(6.8)	(9.1)	(6.8)	(9.1)
2026-27	0.0	0.0	0.0	0.0	(7.3)	(9.1)	(7.3)	(9.1)
2027-28	0.0	0.0	0.0	0.0	(7.9)	(9.1)	(7.9)	(9.1)
2028-29	0.0	0.0	0.0	0.0	(8.5)	(9.1)	(8.5)	(9.1)
2029-30	0.0	0.0	0.0	0.0	(9.1)	(9.1)	(9.1)	(9.1)

	A	B	C	D	E	F	G	H
1	Length/Width Assumptions							
2	316.515(1) – width limitation 102 inches	8.5						
3	316.515 (3) – length of trailer	80						
4	316.515 (15) – length of motor home	45						
5	Length To Use	45						
6	Width To Use	8.5						
7	Square Footage of Mobile Home	382.5						
8								
9	10-Year Average Non-Ad Valorem Growth:	7.50%						
10								
11	Assumptions	Middle	High	Basis				
12	Units Per Park for Estimates:	100	125	Based on market research performed by PTO on identifiable RV parks in relevant counties. Note that, of the three known counties, the average units per park is 174.				
13	Taxable Square Feet for Estimates:	600	1,200	Of the three known counties, 2 use 600 and 1 uses 1,200. Admin code requires a minimum space of 1,200 square feet. Discussion with locals indicate 1,200 is more common.				
14	Price Per Square Foot for Estimates:	\$ 0.13	\$ 0.57	The three known price per square foot values are \$0.13, \$0.206, and \$0.57. The one actual \$0.57 is in conjunction with the lower 600 taxable square feet.				
15								
16	Counties with Relevant NAV Assessments - Middle Estimate							
17	County	RV Parks	Units in County	Units Per Park	Current Law Square Foot Per Site	Proposed Language Square Foot Per Site	Price Per Square Foot	Impact
18	Alachua	5	500	100	600	382.5	\$ 0.13	\$ (14,138)
19	Bay	11	1,100	100	600	382.5	\$ 0.13	\$ (31,103)
20	Brevard	14	1,400	100	600	382.5	\$ 0.13	\$ (39,585)
21	Broward	8	800	100	600	382.5	\$ 0.13	\$ (22,620)
22	Charlotte	6	600	100	600	382.5	\$ 0.13	\$ (16,965)
23	Citrus	21	2,100	100	600	382.5	\$ 0.13	\$ (59,378)
24	Columbia	9	837	93	1,200	382.5	\$ 0.13	\$ (88,952)
25	Dade	2	200	100	600	382.5	\$ 0.13	\$ (5,655)
26	Escambia	18	1,800	100	600	382.5	\$ 0.13	\$ (50,895)
27	Hernando	4	400	100	600	382.5	\$ 0.13	\$ (11,310)
28	Lake	26	2,600	100	600	382.5	\$ 0.13	\$ (73,515)
29	Lee	21	2,100	100	600	382.5	\$ 0.13	\$ (59,378)
30	Martin	1	100	100	600	382.5	\$ 0.13	\$ (2,828)
31	Osceola	20	3,601	180	600	382.5	\$ 0.57	\$ (446,434)
32	Pinellas	14	1,400	100	600	382.5	\$ 0.13	\$ (39,585)
33	Santa Rosa	16	1,600	100	600	382.5	\$ 0.13	\$ (45,240)
34	Sumter	20	4,972	249	600	382.5	\$ 0.206	\$ (222,770)
35	Walton	16	1,600	100	600	382.5	\$ 0.13	\$ (45,240)
36								

	A	B	C	D	E	F	G	H
37	Counties with Relevant NAV Assessments - High Estimate							
38	County	RV Parks	Units in County	Units Per Park	Current Law Square Foot Per Site	Proposed Language Square Foot Per Site	Price Per Square Foot	Impact
39	Alachua	5	625	125	1,200	382.5	\$ 0.57	\$ (291,234)
40	Bay	11	1,375	125	1,200	382.5	\$ 0.57	\$ (640,716)
41	Brevard	14	1,750	125	1,200	382.5	\$ 0.57	\$ (815,456)
42	Broward	8	1,000	125	1,200	382.5	\$ 0.57	\$ (465,975)
43	Charlotte	6	750	125	1,200	382.5	\$ 0.57	\$ (349,481)
44	Citrus	21	2,625	125	1,200	382.5	\$ 0.57	\$ (1,223,184)
45	Columbia	9	837	93	1,200	382.5	\$ 0.13	\$ (88,952)
46	Dade	2	250	125	1,200	382.5	\$ 0.57	\$ (116,494)
47	Escambia	18	2,250	125	1,200	382.5	\$ 0.57	\$ (1,048,444)
48	Hernando	4	500	125	1,200	382.5	\$ 0.57	\$ (232,988)
49	Lake	26	3,250	125	1,200	382.5	\$ 0.57	\$ (1,514,419)
50	Lee	21	2,625	125	1,200	382.5	\$ 0.57	\$ (1,223,184)
51	Martin	1	125	125	1,200	382.5	\$ 0.57	\$ (58,247)
52	Osceola	20	3,601	180	600	382.5	\$ 0.57	\$ (446,434)
53	Pinellas	14	1,750	125	1,200	382.5	\$ 0.57	\$ (815,456)
54	Santa Rosa	16	2,000	125	1,200	382.5	\$ 0.57	\$ (931,950)
55	Sumter	20	4,972	249	600	382.5	\$ 0.206	\$ (222,770)
56	Walton	16	2,000	125	1,200	382.5	\$ 0.57	\$ (931,950)
57								
58		High	Middle	Low				
59	2024 "Would Have Been" Impact	\$ (11,417,335)	\$ (1,275,589)	\$ (758,157)				
60								
61	Total Impact							
62		High		Middle		Low		Average High
63		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash
64	2025-26	\$(12.3 M)	\$(16.4 M)	\$(1.4 M)	\$(1.8 M)	\$(0.8 M)	\$(1.1 M)	\$(6.8 M)
65	2026-27	\$(13.2 M)	\$(16.4 M)	\$(1.5 M)	\$(1.8 M)	\$(0.9 M)	\$(1.1 M)	\$(7.3 M)
66	2027-28	\$(14.2 M)	\$(16.4 M)	\$(1.6 M)	\$(1.8 M)	\$(0.9 M)	\$(1.1 M)	\$(7.9 M)
67	2028-29	\$(15.2 M)	\$(16.4 M)	\$(1.7 M)	\$(1.8 M)	\$(1.0 M)	\$(1.1 M)	\$(8.5 M)
68	2029-30	\$(16.4 M)	\$(16.4 M)	\$(1.8 M)	\$(1.8 M)	\$(1.1 M)	\$(1.1 M)	\$(9.1 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Tool Time Sales Tax Holiday

Bill Number(s): SB 7034

Entire Bill

Partial Bill: Section 40

Sponsor(s): Senate Finance and Tax Committee

Month/Year Impact Begins: September – October 2025 collections

Date(s) Conference Reviewed: 4/18/2025, 4/21/2025

Section 1: Narrative

- a. Current Law:** Items are currently subject to sales tax of 6%.
- b. Proposed Change:** The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 29, 2025 through September 7, 2025, on the retail sale of
- (a) Hand tools selling for \$50 or less.
 - (b) Power tools selling for \$300 or less.
 - (c) Power tool batteries selling for \$150 or less.
 - (d) Work gloves selling for \$25 or less.
 - (e) Safety glasses selling for \$50 or less.
 - (f) Protective coveralls selling for \$50 or less.
 - (g) Work boots selling for \$175 or less.
 - (h) Tool belts selling for \$100 or less.
 - (i) Duffle/tote bags selling for \$50 or less.
 - (j) Tool boxes selling for \$75 or less.
 - (k) Tool boxes for vehicles selling for \$300 or less per item.
 - (l) Industry text books and code books selling for \$125 or less.
 - (m) Electrical voltage and testing equipment selling for \$100 or less.
 - (n) LED flashlights selling for \$50 or less per item
 - (o) Shop Lights selling for \$100 or less per item
 - (p) Handheld pipe cutters, drain opening tools, plumbing inspection equipment selling for \$150 or less.
 - (q) Shovels with a sales price of \$50 or less
 - (r) Rakes with a sales price of \$50 or less
 - (s) Hard hats and other head protection with a sales price of \$100 or less
 - (t) Hearing Protection items with a sales price of \$75 or less
 - (u) Ladders with a sales price of \$250 or less
 - (v) Fuel Cans with a sales price of \$50 or less
 - (w) High Visibility safety vests with a sales price of \$30 or less

Section 2: Description of Data and Sources

2024 IBIS World Reports

Market Research

2023 Consumer Expenditure Survey

NEEC February 2025, Consumer Price Index (Core)

Section 3: Methodology (Include Assumptions and Attach Details)

The analysis relied on IBIS World Reports to get an estimate of the revenue generated by Worker Tools at both Home Improvement Stores and Hardware Stores in the state of Florida. Market Research on prominent Home Improvement and Hardware Store websites was used to get an estimate of the percentage of tools that will qualify for the sales tax exemption. The low, middle, and high represent the percentage of worker tools that will be purchased during the tax-free holiday.

The Other category includes industries that may have qualified expenditures. The industries were chosen due to having categories that offer hand tools and may qualify for the exemption. The US Consumer Expenditure survey was chosen to estimate annual Florida household purchases of these products. The low, middle, and high represent the percentage of household purchases that will occur during the tax-free holiday.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Tool Time Sales Tax Holiday

Bill Number(s): SB 7034

An escalator was used to estimate retail sales not captured in the analysis of the industries discussed above. The estimates were grown by Consumer Price Index Core (less food and energy).

Section 4: Proposed Fiscal Impact

Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			(\$19.1)			
2026-27						
2027-28						
2028-29						
2029-30						

Revenue Distribution: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 04/21/2025) The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(16.9)	0.0	(Insignificant)	0.0	(0.6)	0.0	(1.6)	0.0
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(19.1)	0.0	(2.8)	0.0	(21.9)	0.0
2026-27	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

**Senate Proposed Language
Tool Time Sales Tax Holiday**

**10 Days
Weeks
8/29/2025 Start
9/7/2025 End**

4/21/2025

Summary

Estimated Sales Tax Exemptions (Millions of Dollars)				
EXEMPTION TYPE	HIGH	MIDDLE	LOW	ADOPTED
Total	33.6	19.1	14.3	19.1

EXEMPTION CATEGORY	EXEMPTION TYPE	IMPACT (\$ m)

Home Improvement Stores			
Est. Home Improvement Store Revenue (FY2024) Source: IBIS			\$292,073,850,000
Est. Home Improvement Store Revenue - Florida			\$18,984,800,250
Percentage of Revenue Associated with Hardware, Tools, Plumbing, and Electrical Supplies	24%		
Estimate of Tools, Tool Accessories	6%		
Estimate Tool Revenue - Home Improvement Store			\$1,139,088,015
Qualified Tools	36.1%		\$424,968,315
Number of Weeks Worth of Purchases	Low	Middle	High
	4	8	16
	\$32,689,870	\$65,379,741	\$130,759,482

Hardware Stores			
Est. Hardware Store Revenue (FY2024) Source: IBIS			\$42,817,250,000
Est. Hardware Store Revenue - Florida			\$2,140,862,500
Percentage of Revenue Associated with Hardware Tools, Hand Tools, Accessories	12%		
Estimate Tool and Tool Accessories Revenue - Hardware Store			\$263,326,088
Qualified Tools	36%		\$98,241,086
Number of Weeks Worth of Purchases	Low	Middle	High
	4	8	16
	\$7,557,007	\$15,114,013	\$30,228,026

Amazon Market Place			
Amazon Total Sales of Tools and Other Home Improvement Items (CY 2024)			\$7,435,344,828
Est. Home Improvement Store Revenue - Florida			\$468,426,724
Percentage of Revenue Associated with Hardware, Tools, Plumbing, and Electrical Supplies	24%		
Estimate of Tools, Tool Accessories	6%		
Estimate Tool Revenue - Home Improvement Store			\$28,105,603
Qualified Tools	36%		\$10,485,573

Number of Weeks Worth of Purchases	Low	Middle	High
	1	2	4
	\$201,646	\$403,291	\$806,583

Auto Parts Stores			
Est. Auto Parts Store Revenue (FY2024) Source: IBIS			\$73,046,750,000
Est. Home Improvement Store Revenue - Florida			\$4,601,945,250
Percentage of Revenue Associated with Hardware Tools, Hand Tools, Accessories	6%		
Estimate Tool and Tool Accessories Revenue - Hardware Store			\$276,116,715
Qualified Tools	28%		\$79,899,267
Number of Weeks Worth of Purchases	Low	Middle	High
	4	8	16
	\$6,146,097	\$12,292,195	\$24,584,390

Total Qualified Tool Purchases	\$46,594,620	\$93,189,240	\$186,378,480
Sales and Use Tax (6%)	\$2,795,677	\$5,591,354	\$11,182,709

Total	Low	Middle	High
	\$4,770,297	\$9,540,594	\$24,017,738

Additional Sales Tax Not Included	\$9,540,594
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FY Ending	Low	Middle	High
	2025	\$14,310,891	\$19,081,188
2026	\$14,315,802	\$19,087,736	\$33,569,848

Additional Sales Tax Impact

Total Florida Households (FY 2023-24)		9,103,201	
Tableware, Kitchenware (2023 CES)	\$	27.53	
Expected Annual Expenditures:	\$	250,630,672	
Qualified Expenditures:		13%	
Total Expenditures on Qualified Kitchenware		33,417,423	
Number of Weeks Worth of Purchases	Low	Middle	High
	4	8	26
	\$2,570,571	\$5,141,142	\$16,708,711
Lawn and Garden Supplies (2023 CES)		139.30	
Expected Annual Expenditures:	\$	1,268,096,109	
Qualified Expenditures:		30%	
Total Expenditures on Qualified Lawn Care		380,428,833	
Number of Weeks Worth of Purchases	Low	Middle	High
	4	8	26
	\$29,263,756	\$58,527,513	\$190,214,416
Toys, games, arts and crafts, and tricycles (2023 CES)		182.93	
Craft Supplies (By Product Revenue, Source: IBIS))		14.00%	
Expected Annual Expenditures:	\$	233,134,070	
Qualified Expenditures:		6.0%	
Total Expenditures on Qualified Hobbies		13,988,044	
Number of Weeks Worth of Purchases	Low	Middle	High
	4	8	26
	\$1,076,003	\$2,152,007	\$6,994,022
Grown to FY 2024-25			
Total Qualified Tool Purchases	\$32,910,331	\$65,820,662	\$213,917,150
Sales and Use Tax (6%)	\$1,974,620	\$3,949,240	\$12,835,029

FY	
CPI (Less Food and Energy)	
Core CPI 2023-24	3.1%
Core CPI 2024-25 (NEEC)	3.3%
Core CPI 2025-26 (NEEC)	3.4%