REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Agricultural Classification for Lands used for Agricultural Education
Bill Number(s): CS/CS/CS/SB 700

☐ **Entire Bill**
☒ **Partial Bill: Section 81**
Sponsor(s):
Month/Year Impact Begins: July 1, 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law:

Section 193.461(2)(b), F.S., provides that, subject to other restrictions specified, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land.

Section 193.461(6)(a), F.S., requires that land classified as agricultural be assessed based solely on agricultural use. The property appraiser may only consider the following factors: the quantity and size of the property; the condition of the property; the present market value of the property as agricultural land; the income produced by the property; the productivity of land in its present use; the economic merchantability of the agricultural product; and such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.

Section 823.14, F.S., known as the "Florida Right to Farm Act", establishes that no farm operation which has been in operation for 1 year or more since its established date of operation and which was not a nuisance at the time of its established date of operation shall be a public or private nuisance if the farm operation conforms to generally accepted agricultural and management practices, with exceptions for specified conditions that pose a threat to public health.

b. Proposed Change:

Section 1013.373(2), F.S., is created, which requires that lands used for agricultural education or for Future Farmers of America or 4-H activities be considered agricultural lands pursuant to s. 193.461 and subject to s. 823.14. (Section 81, lines 3012-3014).

Section 2: Description of Data and Sources

DOR 2024 NAL Data Rolls.
https://florida4h.ifas.ufl.edu/camps
https://www.theledger.com/story/news/environment/2024/12/21/florida-will-buy-ffas-113-acre-property-in-east-polk-for-7-45m/77067448007/

Section 3: Methodology (Include Assumptions and Attach Details)

The bill will have a negative impact on ad valorem tax collection by local governments due to the reclassification of land as agricultural. Since agricultural land is assessed according to agricultural use, such reclassification will generally reduce the assessed and therefore taxable value of the land, resulting in reduced tax collection.

To assess the impact, a search was conducted for property owned or used by 4-H and Future Farmers of America (FFA), or otherwise used for agricultural education.

Per their website, 4-H operates three camps in Florida: Camp Cherry Lake, Camp Cloverleaf, and Camp Timpoochee. These properties had a 2024 just and assessed value of $6,384,892 in total. However, their taxable value is $0, as they are listed as owned by TITTF/UF, indicating that these are state-owned lands and not subject to ad valorem tax. Therefore, any reclassification of these properties would not affect tax receipts. No other properties associated with 4-H were found.

A search of the 2024 tax rolls turned up two properties owned by FFA. The first is their headquarters, located at 5600 SW 34th St, Gainesville, FL 32608, which is listed in the Alachua County tax rolls with a JV, AV, and TV of $317,601. The second is separated into two parcels, which seem to be parts of the same property, the Catfish Creek training center in Polk County, located at 5000 Firetower Rd, Haines City, FL 33844, which is listed with a total just and assessed value of $2,708,146, and a non-school taxable value of $1,332,539. All of these properties have a DOR Use Code of 77 — Clubs, lodges, union halls, which is not an agricultural classification. However, a search for information on these properties found that the Catfish Creek FFA property was purchased in December 2024 by the State of Florida for $7.45 million, and thus is no longer in the possession of FFA.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Agricultural Classification for Lands used for Agricultural Education
Bill Number(s): CS/CS/CS/SB 700

All other references to agricultural education that were found related to programs run by public universities using state-owned land that is not subject to ad valorem taxes. No information was found about other properties used for agricultural education.

Section 4: Proposed Revenue Impact

Based on the property found, the anticipated impact would fall below the threshold of significance. Thus the middle and low impact are insignificant. However, given the potential financial value of reclassification as agricultural land, the bill creates an incentive for private land to be used for agricultural education, or for activities by FFA or 4-H. It is possible that a substantial number of private properties may seek such reclassification, leading to a high estimate of negative indeterminate.

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the high estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Homestead Property Assessments Following Damage From Calamity
Bill Number(s): CS/CS/SB 180

☐ **Entire Bill**
☒ **Partial Bill**: Section 4
Sponsor(s): Appropriations ; Community Affairs ; DiCeglie
Month/Year Impact Begins: June 30, 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. **Current Law**: Homestead properties are assessed at just value under section 193.155 of the Florida Statutes. Any changes to the property must be assessed at just value on the first January 1st after the additions are completed. In case construction was done to replace damage or destruction caused by calamity, the assessment will be calculated using the assessed value on the January 1st prior to the date on which the damage was sustained, provided that the square footage of the homestead with improvements does not exceed 110% of its prior area or does not exceed a total of 1500 square feet.

b. **Proposed Change**: Amends the F.S. such that homestead properties will be assessed at the prior year's assessed value if the improvements/reconstruction does not exceed 130% of its prior area or a total of 2000 square feet.

Section 2: Description of Data and Sources
2018-2025 NAL Property Roll, *Property Tax Oversight*
Save Our Homes Annual Increase, *Property Tax Oversight*
Hurricane Michael, *Inside Climate News*

Section 3: Methodology (Include Assumptions and Attach Details)
Since it is difficult to enumerate the number of annual calamities affecting homesteads (fires, hurricanes, flooding, etc.) and the extent of their damage, 2018 was used as a proxy to arrive at an estimate for damage on a large scale. In 2018, Hurricane Michael damaged 60,000 homes in Florida and caused nearly $18.4B in damages within the state. All property damage in 2018 is reflected on the 2019 NAL roll which was filtered down to homestead properties whose just value had been reduced by more than 60% of their prior year's value. Furthermore, the bill provisions are applicable to all reconstruction within five years of the calamity. Thus, the 2020-2024 NAL rolls were used to observe reconstruction activity.

Previously, the homesteads were taxed at their assessed value prior to the calamity provided that the reconstruction did not cause the property to exceed a minimum of 1,500sqft or 110% of its prior area. Under the new law, this is expanded to the minimum of 2,000sqft in total or 130% of its prior area. Hence, the impact of this bill is the minimum of 500sqft or the area between 110% and 130% of the prior area. To calculate this, a price per square foot of new construction was estimated for each year I the reconstruction period by dividing the new construction amount by the change in the property's area. The price per square foot was then multiplied by the leeway of additional area of reconstruction provided in this bill to arrive at each parcel's taxable value impact. This was then multiplied by the aggregate millage rates and the Save Our Homes growth rates. The total school and non-school impact for these counties was $305,685 and $541,531 across the five years.

Similar methodology was applied to Charlotte, Collier, and Lee counties to estimate the damage following Hurricane Ian; however, only two years of reconstruction period data is available. The total school and non-school impact for these counties was $129,727 and $229,816 across the two years.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Homestead Property Assessments Following Damage From Calamity
Bill Number(s): CS/CS/SB 180

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

	A	B	C	D	E	F	G	H
1								
2	*2025 Statewide Aggregate Millage Rates*							
3	School		5.9037					
4	Non-School		10.4586					
5								
6	*Total Number of Eligible Parcels (from County Parcels and Policies)*							
7		2020	2021	2022	2023	2024	Total	
8	Parcels	100	73	40	17	12	242	
9	Taxable Impact	(4,706,994)	(3,439,222)	(2,981,570)	(1,225,731)	(1,024,217)	(13,377,735)	
10								
11	*Year over Year Save Our Homes Growth Rates*							
12	Year	Rates						
13	2020	2.3%						
14	2021	1.4%						
15	2022	3.0%						
16	2023	3.0%						
17	2024	3.0%						
18	2025	2.9%						
19	*1/25 SOH Annual Increase, Property Tax Oversight*							
20								
21				HURRICANE MICHAEL (2018)				
22								
23	*Cohort of Annual Reconstructions - School*							
24		2020 Cohort	2021 Cohort	2022 Cohort	2023 Cohort	2024 Cohort	Total	
25	2020	(27,788.68)	-	-	-	-	(27,788.68)	
26	2021	(28,177.72)	(20,304.14)	-	-	-	(48,481.86)	
27	2022	(29,023.05)	(20,913.26)	(17,602.29)	-	-	(67,538.61)	
28	2023	(29,893.74)	(21,540.66)	(18,130.36)	(7,236.35)	-	(76,801.11)	
29	2024	(30,760.66)	(22,165.34)	(18,656.14)	(7,446.20)	(6,046.67)	(85,075.02)	
30							(305,685.28)	
31								
32	*Cohort of Annual Reconstructions - Non School*							
33		2020 Cohort	2021 Cohort	2022 Cohort	2023 Cohort	2024 Cohort	Total	
34	2020	(49,228.57)	-	-	-	-	(49,228.57)	
35	2021	(49,917.77)	(35,969.45)	-	-	-	(85,887.22)	
36	2022	(51,415.30)	(37,048.53)	(31,183.04)	-	-	(119,646.88)	
37	2023	(52,957.76)	(38,159.99)	(32,118.54)	(12,819.43)	-	(136,055.72)	
38	2024	(54,493.53)	(39,266.63)	(33,049.97)	(13,191.20)	(10,711.88)	(150,713.21)	
39							(541,531.59)	
40								
41	*Total Impact*							
42		High		Middle		Low		
43		Cash	Recurring	Cash	Recurring	Cash	Recurring	
44	2020-21			\$(0.1 M)	\$(0.1 M)			
45	2021-22			\$(0.1 M)	\$(0.1 M)			
46	2022-23			\$(0.2 M)	\$(0.2 M)			
47	2023-24			\$(0.2 M)	\$(0.2 M)			
48	2024-25			\$(0.2 M)	\$(0.2 M)			
49								

	A	B	C	D	E	F	G	H
50	HURRICANE IAN (2022)							
51								
52	*Total Number of Eligible Parcels (from County Parcels and Policies)*							
53		2024	2025	Total				
54	Parcels	171	44	215				
55	Taxable Impact	(9,629,516)	(2,435,616)	(12,065,131)				
56								
57	*Cohort of Annual Reconstructions - School*							
58		2024 Cohort	2025 Cohort	Total				
59	2024	(56,849.77)		(56,849.77)				
60	2025	(58,498.42)	(14,379.14)	(72,877.56)				
61				(129,727.33)				
62								
63	*Cohort of Annual Reconstructions - School*							
64		2024 Cohort	2025 Cohort	Total				
65	2024	(100,711.25)		(100,711.25)				
66	2025	(103,631.88)	(25,473.13)	(129,105.01)				
67				(229,816.26)				
68								
69	*Total Impact*							
70		High		Middle		Low		
71		Cash	Recurring	Cash	Recurring	Cash	Recurring	
72	2024-25			$(0.2 M)	$(0.2 M)			
73	2025-26			$(0.2 M)	$(0.2 M)			
74								
75								
76								

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Other Taxes and Fees/Highway Safety Fees
Issue: Dangerous Excess Speeding
Bill Number(s): CS CS CS HB 351

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Senator Martin
Month/Year Impact Begins: 07/01/2025
Date(s) Conference Reviewed: 07/10/2025

Section 1: Narrative

a. Current Law: There currently is no traffic violation exclusively for dangerous excessive speeding. There are violations for reckless driving and exceeding the speed limit.

b. Proposed Change: Section 316.1922, F.S. is created to define dangerous excessive speeding as operating a vehicle either in excess of the speed limit by 50 miles per hour or operating a vehicle at 100 or more miles per hour in a manner that threatens the safety of other persons or property or interferes with the operation of the vehicle. If a person is convicted of dangerous or excessive speeding, the punishment for the first conviction is imprisonment for up to 30 days, or a fine of $500, or both. The punishment for a second conviction is imprisonment for up to 90 days, or a fine of $1,000, or both. A person convicted of a second or subsequent dangerous excessive speeding violation shall have his or her driving privilege revoked for a period of time between 180 days and one year. Sections 318.14, F.S is revised to no longer require that the officer indicate the applicable civil penalty on a citation for speeding infractions per sections 318.18(5), F.S. and 316.1926(2), F.S. Section 318.19, F.S is revised to require that a person cited for speeding per section 316.1926(2), F.S. must appear before a designated official for a hearing.

Section 2: Description of Data and Sources

Contact with CCOC staff
02/11/2025 Article V REC
HB 351 Agency Bill Review completed by HSMV staff on 02/17/2025

Section 3: Methodology (Include Assumptions and Attach Details)

The additional fines for dangerous excessive speeding will have an indeterminate positive impact on GR, state trust, and local revenue. The additional fines will be deposited along with other fines in the allocated traffic grouping per section 318.21, F.S. The new fines are in addition to other fines already charged per current law. The impact is indeterminate because there discretion as to whether the traffic official will impose the fine or incarceration and there is no identified data regarding current speeding offenses which meet the qualifications in the bill. There is also an indeterminate positive impact to driver license reinstatement fees due to driver license revocations for second and subsequent dangerous excessive speeding offenses.

Section 4: Proposed Revenue Impact

GR, Trust,	High		Middle		Low	
Local	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			**	**		
2026-27			**	**		
2027-28			**	**		
2028-29			**	**		
2029-30			**	**		

Revenue Distribution:

General Revenue, Local Trust Funds, Multiple State Trust Funds

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Other Taxes and Fees/Highway Safety Fees
Issue: Dangerous Excess Speeding
Bill Number(s): CS CS CS HB 351

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Filing Fees
Issue: Limited Liability Companies
Bill Number(s): CS/SB 316
☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Berman
Month/Year Impact Begins: July 1, 2026
Date of Analysis: July 10, 2025

Section 1: Narrative

a. Current Law:

A limited liability company ("LLC") is a type of business entity recognized by and regulated under ch. 605, F.S., the Florida Revised Limited Liability Company Act ("LLC Act"). The current fees include $125 for creating an LLC and $138.75 for filing the annual report. In 2024, there were 526,475 domestic LLC filings and 16,136 foreign LLC filings; as of March 2025, there were 2,627,212 active LLCs.

In 1996, Delaware enacted legislation providing for the formation of a "protected series limited liability company" ("protected series LLC"), which offers both the traditional, vertical liability shield of an LLC and a new, horizontal liability shield for any protected series of the LLC. Since then, 20 other states and the District of Columbia have enacted legislation providing for the formation of some type of protected series LLC.

Current Florida law does not recognize the protected series LLC model; thus, each series in a foreign series LLC must qualify to do business in Florida as if each series were a separate legal entity.

b. Proposed Change:

The bill amends the Florida Revised Limited Liability Company Act in ch. 605, F.S., to provide for the creation of a protected series limited liability company (LLC) under Florida law. The bill specifies definitions, operations and governance, powers and duties, liability limitations, and requirements related to service and notice, reporting, management, merger, and dissolution. The bill also recognizes the structure of existing foreign protected series LLCs wishing to do business in Florida.

The bill would take effect on July 1, 2026.

Section 2: Description of Data and Sources

House Bill Final Analysis, HB 403
Katherine Woodby, Legislative Affairs Director at the Florida Department of State

Section 3: Methodology (Include Assumptions and Attach Details)

According to DOS, the fee structure for a series LLC will be the same as a regular LLC. The main company and each series will have to pay the same corporate filing fees.

It is unknown how many series LLCs will form and how many foreign series LLCs will come to Florida because of this bill. If new series LLCs form that would not have formed in a different way without this bill or if foreign series LLCs come to Florida because of this bill, then there will be an increase in corporate filing fees. Therefore, the high impact is indeterminate positive.

Since the current fee structure remains the same for series LLCs, it is possible that there will be no change to corporate filing fees. Therefore, the low impact is zero.

Section 4: Proposed Fiscal Impact

	Low		Middle		High	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0	0			0	0
2025-26	0	0			**	**
2026-27	0	0			**	**
2027-28	0	0			**	**
2028-29	0	0			**	**

REVENUE ESTIMATING CONFERENCE

Tax: Corporate Filing Fees
Issue: Limited Liability Companies
Bill Number(s): CS/SB 316
Revenue Distribution:
General Revenue

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted a zero cash impact in the first year and an insignificant recurring in all years.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	0.0	*	0.0	0.0	0.0	0.0	0.0	*
2025-26	*	*	0.0	0.0	0.0	0.0	*	*
2026-27	*	*	0.0	0.0	0.0	0.0	*	*
2027-28	*	*	0.0	0.0	0.0	0.0	*	*
2028-29	*	*	0.0	0.0	0.0	0.0	*	*

REVENUE ESTIMATING CONFERENCE

Revenue Source: Corporate Income Tax
Issue: Brownfields
Bill Number(s): CS/HB 733

☐ **Entire Bill**
☒ **Partial Bill**: Sections 1, 3
Sponsor(s): Representative Anderson
Month/Year Impact Begins: July 1, 2025
Date(s) Conference Reviewed: 07/10/2025

Section 1: Narrative

a. Current Law: 376.303 currently outlines the powers and duties of the DEP concerning Brownfield contaminated sites. Under current law there are certain procedures to be taken in order to fulfill brownfield no further action orders. under current law a brownfield site that is part of a larger contaminated site is delayed for no further action until the larger site as a whole has completed action.

b. Proposed Change:

Section 1: Section 1 would remove mapping requirements for brownfield sites as well as changing no further action into site rehabilitation complete.
Section 3: changes wording from “existing commercial and industrial sites” to “sites proposed to be rehabilitated and redeveloped.”

Section 2: Description of Data and Sources
03/07/2025 Brownfield impact analysis
DEP contact

Section 3: Methodology (Include Assumptions and Attach Details)
Removing the mapping requirement in section 1 would allow brownfield owners to complete rehabilitation of a site with less hoops to jump through while section 3 would change the phrasing of “existing commercial and industrial sites” to sites “proposed to be rehabilitated and redeveloped”. The conference previously found there was enough activity to consistently hit the current $35 million cap, which remains unchanged in this proposed bill resulting in a net impact of zero.

Section 4: Proposed Revenue Impact

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

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees
Issue: Tests
Bill Number(s): CS CS HB 961

☐ **Entire Bill**
☒ **Partial Bill**: Section 7
Sponsor(s): House State Affairs Committee
Month/Year Impact Begins: 07/01/2026
Date(s) Conference Reviewed: 07/10/2025

Section 1: Narrative

a. Current Law: Section 322.12, F.S. allows for knowledge and skills tests for Class E and CDL driver license applicants. There is no charge for initial tests. For subsequent tests, the charge is $10 for the knowledge test and $20 for the skills test, to be deposited into the Highway Safety Operating Trust Fund or kept by the Tax Collector depending on who administers the test. The GR service charge is owed regardless of who administers the test.

b. Proposed Change: Section 322.12, F.S. is revised so that if an applicant is found to have cheated or otherwise circumvented any portion during the test, that person must retake the examination.

Section 2: Description of Data and Sources
Contact with HSMV staff
Highway Safety REC held 02/25/2025
HB 961 Agency Bill Review completed by HSMV staff on 03/17/2025

Section 3: Methodology (Include Assumptions and Attach Details)
There would be a positive impact to State Trust and Local funds due to additional tests. There would also be a positive impact to GR service charge. The impact is unknown because the number of test examinees who will be caught cheating by the test administrator is unknown. The current combined estimate for knowledge and skills test retakes ranges from $6.2M in FY 2025-26 to $6.3M in FY 2029-30.

Section 4: Proposed Revenue Impact

GR, Trust, Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			0.0	**		
2026-27			**	**		
2027-28			**	**		
2028-29			**	**		
2029-30			**	**		

Revenue Distribution:
General Revenue, Highway Safety Operating Trust Fund, Tax Collectors

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted a zero/ insignificant impact.

	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/*
2027-28	0/*	0/*	0/*	0/*	0/*	0/*	0/*	0/*
2028-29	0/*	0/*	0/*	0/*	0/*	0/*	0/*	0/*
2029-30	0/*	0/*	0/*	0/*	0/*	0/*	0/*	0/*

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees
Issue: Restricted Driver License
Bill Number(s): CS CS HB 961

☐ **Entire Bill**
☒ **Partial Bill**: Section 10
Sponsor(s): House State Affairs Committee
Month/Year Impact Begins: 07/01/2026
Date(s) Conference Reviewed: 07/10/2025

Section 1: Narrative

a. Current Law: Section 322.271, F.S. allows for a person with a revoked driver licenses to petition for a license reinstatement. After an investigation of the person's qualification, fitness, and need to drive, the department shall hold a hearing to determine if the person's driving privileges shall be reinstated on a restricted basis solely for business or employment purposes.

b. Proposed Change: Section 322.271, F.S. is revised so that if a person's is granted a restricted driver license via a hearing and subsequently violated the conditions of that restriction, the person's driver license shall be revoked for a five-year period after his or her initial license revocation. The person is not eligible for any driving privileges for the duration of the five-year period.

Section 2: Description of Data and Sources
Contact with HSMV staff
HB 961 Agency Bill Review completed by HSMV staff on 03/17/2025

Section 3: Methodology (Include Assumptions and Attach Details)
There will be a positive impact from additional driver license reinstatement fees due to additional license revocations from individuals violating the terms of a business only driver license. Driver's whose licenses are revoked currently pay a $75 reinstatement fee, to be deposited $35 into GR and $40 into the HSOTF if processed by the department or $20 less the 8% GR service charge is retained by the tax collector, $20 is deposited into the HSOTF and $35 into GR if processed by the tax collector. The impact is indeterminate because there is current discretion as to whether an individual who violates the term of a business only driver license has his or her driver license revoked. For additional revocations, there is also an indeterminate negative to driver license fees. There is no cash impact in the first year because the bill is effective 07/01/2026. The positive recurring impact to reinstatement fees does not appear in the cash analysis because the fee is paid at the conclusion of the five-year revocation period, which is outside of the forecast horizon.

Section 4: Proposed Revenue Impact

GR, Trust, Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			0.0	**		
2026-27			(**)	**		
2027-28			(**)	**		
2028-29			(**)	**		
2029-30			(**)	**		

Revenue Distribution:
General Revenue, Highway Safety Operating Trust Fund, Tax Collectors

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees
Issue: Tax Collectors
Bill Number(s): CS CS HB 961

☐ **Entire Bill**
☒ **Partial Bill**: Section 6
Sponsor(s): House State Affairs Committee
Month/Year Impact Begins: 07/01/2026
Date(s) Conference Reviewed: 07/10/2025

Section 1: Narrative

a. Current Law: Section 322.02, F.S. requires that in counties where the tax collectors are constitutional officers per Section 1(d), Article VIII of the State Constitution, driver license services be transitioned from the Department of Highway Safety and Motor Vehicles (HSMV) to the tax collector by June 30, 2015. The transition of services to appointed charter county tax collectors may occur at a limited basis as directed by the department.

b. Proposed Change: Section 322.02, F.S. is revised to require that all driver license services be transitioned from HSMV to the tax collector by June 30, 2027.

Section 2: Description of Data and Sources
Contact with HSMV staff
Highway Safety REC held 02/25/2025
HB 961 Agency Bill Review completed by HSMV staff on 03/17/2025
https://ballotpedia.org/Florida_Amendment_10,_State_and_Local_Government_Structure_Amendment_(2018)#:~:text=Amendment%2010%20protects%20the%20right,the%20people%20of%20their%20county.

Section 3: Methodology (Include Assumptions and Attach Details)
Current law requires elected tax collectors to perform driver license services in their counties. During the 2018 General Election, passage of Amendment 10 required that all county tax collectors become elected constitutional officers. There were three nonelected tax collectors at that time – Volusia, Broward, and Miami-Dade. The Amendment did not address the timeline for transitioning driver license services. Since Amendment 10's passage, Volusia has assumed responsibility for driver license services. Broward and Miami-Dade are required to assume those responsibilities. The bill specifies June 30, 2027 as the deadline for Broward and Miami-Dade to assume responsibility for driver license services.

There will be negative impacts to GR (GR) and the Highway Safety Operating Trust Fund (HSOTF) and positive impacts to tax collectors when Broward and Miami-Dade assume responsibility for tax collector purposes. The following service fees have portions which are deposited into either GR/HSOTF or the Tax Collector depending upon which entity performs the service: Tests, Replacements, Reinstatements, Suspensions, and Titles. The current forecast of fees which will be redirected to the tax collector comes directly from the latest Highway Safety REC.

Section 4: Proposed Revenue Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			0/(**)	(3.0)		
2026-27			0/(**)	(3.4)		
2027-28			(3.4)	(3.4)		
2028-29			(3.4)	(3.4)		
2029-30			(3.4)	(3.4)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			0/(**)	(15.1)		
2026-27			0/(**)	(15.2)		
2027-28			(15.3)	(15.3)		
2028-29			(15.4)	(15.4)		
2029-30			(15.4)	(15.4)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees
Issue: Tax Collectors
Bill Number(s): CS CS HB 961

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			0/**	18.1		
2026-27			0/**	18.6		
2027-28			18.7	18.7		
2028-29			18.8	18.8		
2029-30			18.8	18.8		

Revenue Distribution:
General Revenue, Highway Safety Operating Trust Fund, Tax Collectors

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0/(**)	(3.0)	0/(**)	(15.1)	0/**	18.1	0.0	0.0
2026-27	0/(**)	(3.4)	0/(**)	(15.2)	0/**	18.6	0.0	0.0
2027-28	(3.4)	(3.4)	(15.3)	(15.3)	18.7	18.7	0.0	0.0
2028-29	(3.4)	(3.4)	(15.4)	(15.4)	18.8	18.8	0.0	0.0
2029-30	(3.4)	(3.4)	(15.4)	(15.4)	18.8	18.8	0.0	0.0

	A	B	C	D	E	F	G	H	I	J
1		**Current Forecast**								
2			**Knowledge Tests**	**Skills Tests**	**PDL Replacement**	**ID Replacement**	**Reinstatement**	**Suspension**	**Title Service**	**Fast Title**
3			**HSOTF**	**HSOTF**	**HSOTF**	**HSOTF**	**HSOTF**	**GR**	**HSOTF**	**HSOTF**
4		2025-26	$ 1,500,523	$ 384,362	$ 7,481,099	$ 382,013	$ 4,800,137	$ 2,969,139	$ 291,796	$ 270,191
5		2026-27	$ 1,504,275	$ 385,323	$ 7,576,857	$ 382,013	$ 4,820,655	$ 3,364,401	$ 298,799	$ 268,020
6		2027-28	$ 1,501,266	$ 384,553	$ 7,669,295	$ 382,013	$ 4,840,378	$ 3,359,076	$ 299,709	$ 268,837
7		2028-29	$ 1,519,281	$ 389,167	$ 7,681,566	$ 382,013	$ 4,859,317	$ 3,356,405	$ 300,884	$ 269,890
8		2029-30	$ 1,535,994	$ 393,448	$ 7,688,479	$ 382,013	$ 4,877,255	$ 3,354,414	$ 302,563	$ 271,396
9										
10		**Recurring Impact**								
11			**GR**	**HSOTF**	**Local**					
12		2025-26	$ (2,969,139)	$ (15,110,121)	$ 18,079,260					
13		2026-27	$ (3,364,401)	$ (15,235,942)	$ 18,600,343					
14		2027-28	$ (3,359,076)	$ (15,346,050)	$ 18,705,126					
15		2028-29	$ (3,356,405)	$ (15,402,119)	$ 18,758,524					
16		2029-30	$ (3,354,414)	$ (15,451,148)	$ 18,805,562					
17										
18		**Cash Impact**								
19			**GR**	**HSOTF**	**Local**					
20		2025-26	$ -	$ -	$ -					
21		2026-27	$ -	$ -	$ -					
22		2027-28	$ (3,359,076)	$ (15,346,050)	$ 18,705,126					
23		2028-29	$ (3,356,405)	$ (15,402,119)	$ 18,758,524					
24		2029-30	$ (3,354,414)	$ (15,451,148)	$ 18,805,562					

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees
Issue: Voluntary Donations
Bill Number(s): CS CS HB 961

☐ **Entire Bill**
☒ **Partial Bill**: Section 8
Sponsor(s): House State Affairs Committee
Month/Year Impact Begins: 07/01/2026
Date(s) Conference Reviewed: 07/10/2025

Section 1: Narrative

a. Current Law: Section 322.135, F.S. allows for interagency agreements between the Department of Highway Safety and Motor Vehicle (HSMV) and Tax Collectors for Tax Collectors to serve as agents for driver license services.

b. Proposed Change: Section 322.135, F.S. is revised so that a tax collector may offer a licensee or prospective licensee the option to increase the amount of his or her transaction to the next whole dollar in order to donate the amount of the increase to a charity registered with the Department of Agriculture and Consumer Services.

Section 2: Description of Data and Sources
Contact with HSMV staff
Highway Safety REC held 02/25/2025
HB 961 Agency Bill Review completed by HSMV staff on 03/17/2025

Section 3: Methodology (Include Assumptions and Attach Details)
Allowing licensees and prospective licensees at tax collector's offices to increase their transactions to the nearest whole dollar and donate the amount of the increase to a charity registered with the Department of Agriculture and Consumer Services will have an indeterminate positive impact on State Trust and Local/Other Funds. The amount of the increase is indeterminate because the number of people who will chose to "round-up" and which charity they chose to donate to is unknown. In addition, past performance shows that when new voluntary donations are introduced, there is a high level of substitution from pre-existing options. Total voluntary donations from highway safety fee transactions were $1.3 million in fiscal year 2023-24.

Section 4: Proposed Revenue Impact

Trust, Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			0.0	**		
2026-27			**	**		
2027-28			**	**		
2028-29			**	**		
2029-30			**	**		

Revenue Distribution:
Various state, local, and other funds

Section 5: Consensus Estimate (Adopted: 07/10/2025) 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	**
2026-27	0.0	0.0	**	**	**	**	**	**
2027-28	0.0	0.0	**	**	**	**	**	**
2028-29	0.0	0.0	**	**	**	**	**	**
2029-30	0.0	0.0	**	**	**	**	**	**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Insurance Taxes
Issue: Nonprofit Agricultural Organization Medical Benefit Plans
Bill Number(s): CS/CS/SB 480

☐ **Entire Bill**
☒ **Partial Bill**: Section 1
Sponsor(s): Senator DiCeglie
Month/Year Impact Begins: July 1st, 2025
Date(s) Conference Reviewed: July 10th, 2025

Section 1: Narrative

a. **Current Law**: There exist no special circumstances for non-profit agricultural organizations to offer medical benefit plans.

b. **Proposed Change**: A non-profit agricultural meeting the following conditions may offer medical benefit plans to its members:
1. It must be domiciled in the state
2. It must be registered with the IRS as a 501(c)(3)
3. It must have been created primarily to promote programs for rural development and economic sustainability of farmers
4. It must exist to serve members beyond offering such medical benefit plans
5. It must collect annual dues
6. It must have been in existence prior to 1945
7. It must have members in at least 34 Florida counties.

Upon meeting the above criteria, and so long as an appropriate disclaimer is included in the associated advertising and marketing campaigns, such an organization may offer medical benefit plans which will not be considered insurance for the purposes od the Florida Insurance Code.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

The precise nature of the criteria creates a pool of potential organizations that must either shrink or remain the same size over time (as the 1945 limitation prevents new organizations from replacing out-of-business organizations). The size of the pool at the time of writing this impact is small enough that individual filers may be identified and evaluated for their potential impact. It is found that all qualifying insurers are currently not writing Accident and Health premiums, therefore under current law & current administration, the impact of this language is zero as reflected in the low. The high assumes they would begin offering such plans as early as Fiscal Year 2025-26 and the impact is negative indeterminate.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Insurance Taxes

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted zero/ negative indeterminate for the cash and recurring impacts.

	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	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/(**)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Insurance Taxes
Issue: Pet Insurance
Bill Number(s): HB 655

☐ **Entire Bill**
☒ **Partial Bill**: Section 1
Sponsor(s): Representative Tuck
Month/Year Impact Begins: January 1st, 2026
Date(s) Conference Reviewed: July 10th, 2025

Section 1: Narrative

a. Current Law: The term "Pet Insurance" is not mentioned anywhere in the 2024 Florida Statutes.

b. Proposed Change: Pet insurance is now explicitly stated to be a subset of property insurance.

Section 2: Description of Data and Sources

NAIC Pet Insurance Model Act [https://content.naic.org/sites/default/files/model-law-project-history-633.pdf]
DOR TIP 25B8-01 [https://floridarevenue.com/taxes/tips/Documents/TIP_25B8-01.pdf]

Section 3: Methodology (Include Assumptions and Attach Details)

As pets are considered legal personal property in the state of Florida, pet insurance was and is considered property insurance regardless of the new language in section one of this bill.

In 2022, the National Association of Insurance Commissioners passed the Pet Insurance Model Act, which specified, among other things, that Pet Insurance was to have its own line in an insurers annual statement. As the annual statement determines which values an insurer must report on the DR-908 Insurance Premium Tax Return, the Department issued a TIP instructing filers how to proceed. The result is a change to collections in the state fire marshal regulatory assessment, but this change is a result of the specification of Pet Insurance due to the NAIC's act and not an impact resulting from this bill.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Insurance Taxes

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Rep. Borrero
Month/Year Impact Begins: October 1, 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law:

Section 553.7932, F.S., provides a simplified permitting process for fire alarm and fire sprinkler system projects (defined below) to, in part, limit paperwork that must be submitted to a local enforcement agency and to speed up the issuance of the permit. There's no deadline by which a local enforcement agency must issue a permit. Such agency may require a contractor to submit a completed application and payment.

A "fire alarm system project" means a fire alarm system alteration of a total of 20 or fewer initiating devices and notification devices, or the installation or replacement of a fire communicator connected to an existing fire alarm control panel in an existing commercial, residential, apartment, cooperative, or condominium building.

A "fire sprinkler system project" means a fire protection system alteration of a total of 20 or fewer fire sprinklers in which the sprinklers are of the same K-factor and located in spaces where there is no change of hazard classification or increased system coverage area, or the installation or replacement of an equivalent fire sprinkler system component in an existing commercial, residential, apartment, cooperative, or condominium building. For purposes of this paragraph, a component is equivalent if the component has the same or better characteristics, including electrical, hydraulic, pressure losses, and required listings and spacing as the component being replaced.

Although submission of paperwork is limited at the time of application, a contractor must keep a copy of the plans and specifications at the fire alarm or fire sprinkler system project's worksite and make such plans and specifications available to the inspector at an inspection.

b. Proposed Change:

Section 1:

- Adds a definition of "alterations" to mean add, install, relocate, replace, or remove.
- Adds to the definition of "fire alarm system project" the replacement of an existing fire alarm panel using the same make and model as the existing panel.
- **Establishes a deadline of 2 business days in which a local enforcement agency must issue a permit.** Previously, no deadline was provided.
- **Establishes a deadline of 3 business days in which to perform an inspection after one is requested.** Previously, no deadline was provided.
- Increases the paperwork that must be maintained at the project for review by an inspector and establishes deadlines for which the contractor must abide by if the local enforcement agency determines more information is necessary.
- **Creates a refund mechanism if the local government fails to meet the deadlines bolded above.**
  - Failure to meet the deadlines results in a 10 percent refund for each day after the failure, unless an extension is agreed to by the local government and contractor, the delay is caused by the applicant, or the delay is attributable to a force majeure or other extraordinary circumstances. The 10-percent refund is based on the original amount of the permit fee.
- Requires a local enforcement agency to establish a simplified permitting process that complies with these changes by October 1, 2025.

Section 2: Description of Data and Sources

Discussion with the Department of Business and Profession Regulation and DPBR's Agency Analysis
Discussion with House staff and House's Staff Analysis
Discussion with a representative from the League of Cities

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

Discussion with a representative from the Association of Counties. Also, feedback provided by counties is contained in a table at the end of this analysis.
Discussions with fire chiefs from Leon and Palm Beach Counties and Tallahassee, and Jupiter.

Section 3: Methodology (Include Assumptions and Attach Details)
The potential reduction in revenue arises when the newly established deadlines are missed and none of the accepted exceptions are met.

A common theme in my discussions with various interested parties revolved around the de minimis affect these deadlines may pose; however, one local enforcement agency I spoke with expressed serious concern. As well, responses we received from counties that also indicate a potential reduction in revenue due to issuing refunds.

The turnaround time of permits issued under this statute is, by design, quick since minimal review needs to be conducted at the time a permit application is issued. The inspection deadline was described as the most likely of the deadlines to be tripped. The size of a jurisdiction matters as does the amount of construction and reconstruction.

Deadlines are not a new concept in the building permit process and some officials expressed an upcoming need to manage workflows and potentially implement agreements with contractors to comply with the law so as not to refund any of the fee revenue.

In Leon County and the City of Tallahassee, an application for this permit type is $135 with a variable de minimis amount per device, which may not exceed 20 by definition. (See response provided by Leon.) Alternatively, other local enforcement agencies employ a far more variable fee schedule. For example, Palm Beach County's fees are based on the value of the proposed work. There, the fee for a project with a proposed value not exceeding $10,000 is subject to a $100 permit fee. At the higher end, a $2.1 million project is subject to a $3,900 fee.

Section 4: Proposed Revenue Impact
Ultimately, collecting the amount of fees specific to this permit type by jurisdictions has proven to be challenging. Coupled with the ability for local enforcement agencies to work with contractors to extend the deadlines by a reasonable amount of time, this analysis presents either a zero-insignificant or zero- indeterminate impact.

The low impact recognizes that either every local enforcement agency can comply with the new requirements, hence no impact, or some de minimis amount of refunds are issued back to contractors each year.

The high impact is similar to the low except that the amount refunded to contractors each year exceeds $100,000.

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

Revenue Distribution:
Local Revenue
Building Code Administrators and Inspectors Fund
Professional Regulation Trust Fund

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted a zero/ negative insignificant impact for the State Trust Funds and a zero/ negative indeterminate impact for the Local Revenue

State Trust	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	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/(*)

Local	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/(**)	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/(**)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

County	Will the new time constraints in the bill be harder for your county to meet, resulting in your county having to give back the 10% reduction fee for each day?	How much does your county charge for this specific building permit and fee?	Is your county currently or going to install the ability for contractors and developers to enter into an agreement with the local government to extend timeframes for your county to process these permits?	Comment	Likelihood of Effect
Bradford	I don't' think so at this time.	Depending on cost of the job, anywhere from $60-$300	Not at this time, our turnaround times are same day or very soon after.		Not Likely
Charlotte	If/when we implement an auto issuance process the review time will be zero days. So, no it would not be an issue meeting the timelines in this bill.	Our permit fee is $90 for the type of permit in question.	If/when we implement an auto issuance process the review time will be zero days. So, there should be no need for an agreement like this.	If we are unable to get to a place where we can auto issue these permits, the 2-day requirement is very difficult to accomplish. Making the fiscal impact on the departments greater due to either loss of revenue, because of mandatory discounts, or increase labor costs to perform the reviews in the 2 days. In Charlotte if we had to calculate 10% per day late discount, at 12 days the permit would be free. Of course, any discount would make the fee less than the cost to perform the service.	Possibly
Citrus	The County will be able to comply with the time constraints outlined in HB 551, provided that contractors utilize the existing online system for submitting requests. Timely compliance is contingent upon the County being properly notified that a review or inspection is required. Without such notification, adherence to the mandated timeframes may not be feasible.	Currently, the County charges a fee of $50.00 for a plan review and an additional $50.00 for an inspection related to this permit.	3. According to discussions with the Building Department, the County does not currently have the ability to enter into such agreements with contractors or developers, nor is there a plan to implement this capability at this time.		Not Likely

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

County	Will the new time constraints in the bill be harder for your county to meet, resulting in your county having to give back the 10% reduction fee for each day?	How much does your county charge for this specific building permit and fee?	Is your county currently or going to install the ability for contractors and developers to enter into an agreement with the local government to extend timeframes for your county to process these permits?	Comment	Likelihood of Effect
Hernando County	We already meet the time constraints in prevention without any issues. I would not anticipate having to give back any fees for fire.	The fees vary depending on the type of permit. Fire alarm fees range from $142.39 to $205.66. Fire sprinkler fees range from $237.30 and up depending on the size of the system. For the simplified permitting process the fees would most likely fall in the lower range.	I believe Dennis at building will need to address any plans for agreements with contractors and developers. I see no need for any agreements on the fire side.		Not Likely
Hernando Fire				We are not expecting any impact, as now Fire Alarm and Fire Sprinkler permits are pretty much a walk through, as long as the drawings are submitted/on-site at inspection time. We are also in the process of making these permits self-issuing, via the portal, much like roof and garage door permits are. Inspections are usually completed the next day after scheduling. I've discussed this with Barry Smith from Fire and he is in agreement.	Not Likely
Hillsborough	No, with a minor modification to the permit workflow, we will apply a system that places these permit applications as a priority	The fee is based upon project valuation, with the scope of the project being small it is estimated the permit fees for projects of this size will be under $300 which includes the plan review fee, and associated inspection fees.	It is not foreseen currently. We do not anticipate missing deadlines.		Not Likely

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

County	Will the new time constraints in the bill be harder for your county to meet, resulting in your county having to give back the 10% reduction fee for each day?	How much does your county charge for this specific building permit and fee?	Is your county currently or going to install the ability for contractors and developers to enter into an agreement with the local government to extend timeframes for your county to process these permits?	Comment	Likelihood of Effect
		See HC-ALR-25-0002556 as an example.			
Lee	The county currently offers a simplified fire permit process to allow applicants to bypass fire plan review if they meet the criteria set forth in FS 553.7932. See requirements below.	Lee County charges $100 for this type of permit.	Lee County would have to coordinate this with 18 different fire districts. That said, we would be interested to see what other jurisdictions are doing in this regard.	Simplified Permit Applications Requirements: Fire Sprinkler Project Permit Application – a fire sprinkler system alteration of a total of 20 or fewer fire sprinklers where the sprinklers are of the same K-factor and located in spaces where there is no change of hazard classification or increased system coverage are, or the installation or replacement of an equivalent fire sprinkler system component. Fire Alarm Project Application– a fire alarm system alteration of a total of 20 or fewer initiating devices and notification devices. Fire Alarm Monitoring Only Application – new or takeover of monitoring for a fire alarm system.	Not Likely

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

County	Will the new time constraints in the bill be harder for your county to meet, resulting in your county having to give back the 10% reduction fee for each day?	How much does your county charge for this specific building permit and fee?	Is your county currently or going to install the ability for contractors and developers to enter into an agreement with the local government to extend timeframes for your county to process these permits?	Comment	Likelihood of Effect
Leon	No, the new time constraints introduced in the bill will not be difficult for Leon County to meet. The County already has an established permitting process designed to comply with these requirements. During the 2023 legislative session, HB 327 mandated a simplified permitting process for certain fire sprinkler system projects, which Leon County successfully implemented. HB 551 expands those provisions to include fire alarm systems, which now fall under the same streamlined process and timeline standards.	Leon County charges a permit fee of $135.00 for these types of permits.	No, Leon County is not pursuing that option as our existing process is structured to exceed the mandated review timelines, thereby rendering deadline extensions or contractual deferrals unnecessary. Please note that pursuant to the previously enacted HB 327, Leon County established a streamlined process to ensure compliance with statutory permit approval timelines for qualifying fire sprinkler system projects. House Bill 551 expands these requirements to include fire alarm systems, which are now subject to the same expedited review standards. Accordingly, Leon County issues permits promptly upon receipt of complete applications for projects governed by these statutes.	*Analyst Comment: Although they list a flat fee here, discussion with Leon and Tallahassee, and also the fee schedule show an amount of $140 plus $1.65 per device.*	Not Likely
Levy	Yes. Levy County has an agreement with Dixie County to provide the fire reviews and fire inspections.	This fee is based on an hourly rate that is charged to the County. The County is charged $100.00 an hour.	The county would like to have this agreement but of course it ultimately is the contractor or developer.		Likely

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

County	Will the new time constraints in the bill be harder for your county to meet, resulting in your county having to give back the 10% reduction fee for each day?	How much does your county charge for this specific building permit and fee?	Is your county currently or going to install the ability for contractors and developers to enter into an agreement with the local government to extend timeframes for your county to process these permits?	Comment	Likelihood of Effect
Pinellas	No, we will be utilizing the same process that we currently utilize for express building permits which will allow us to automatically issue these permits the same day. After the permit is issued and at the applicants request the fire district that is the authority having jurisdiction will perform the fire inspection and onsite plan review.	The fee from the County will only be a processing fee of $22 for a sprinkler system and $122 for fire alarm alterations as it will require an electrical inspection. Each Fire District will have their own fees they will charge to the applicant for the fire inspection and onsite review that varies between fire districts.	We are not opposed to this; at this time, we do not believe it is necessary as we will be issuing the permits the same day which will meet the required HB551 timelines.		Not Likely
St Lucie	These time constraints are not anticipated to create difficulties for the County. Fire alarm permits and fire sprinkler permits are reviewed and issued by the Fire District for compliance with the Fire Code, with the County’s building department issuing a "sub-permit" permit subsequently for the main scope of work, to ensure compliance with the FL Building Code.	Fire alarm permits and fire sprinkler permits are value based therefore each permit fee varies according to our fee schedule effective July 1, 2025.	We don't currently have plans to enter into agreements with contractors or developers to extend the timeframes, however we plan on tracking these permits to ensure timely processing and if necessary the County will explore extension agreements.		Not Likely

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees/Other Taxes and Fees
Issue: Fire Prevention
Bill Number(s): CS/CS/HB 551

County	Will the new time constraints in the bill be harder for your county to meet, resulting in your county having to give back the 10% reduction fee for each day?	How much does your county charge for this specific building permit and fee?	Is your county currently or going to install the ability for contractors and developers to enter into an agreement with the local government to extend timeframes for your county to process these permits?	Comment	Likelihood of Effect
Tallahassee Fire	*TFD follows a streamlined process today but with inspector constraints, the 3-day inspection turn around may be difficult. TFD will work towards meeting these requirements.*	*See Leon County*	*Unknown*	*Responses provided through discussion with analyst*	*Possibly*
Jupiter Fire	*Jupiter Fire is a new station and not yet up and running. The Fire chief does not expect the new deadlines to be an issue*		*Unknown*	*Responses provided through discussion with analyst*	*Not Likely*
Palm Beach Fire	*Yes, the new deadlines are going to be challenging to meet.*	*Fees are based on the value of project. The minimum fee being $100.*	*Unknown*	*Responses provided through discussion with analyst*	*Likely*

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Prohibits Impact Fees on Specified Replacement Structures
Bill Number(s): CS/CS/SB 180 (codified as Ch. 2025-190, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill: - Section 3 Only**
Sponsor(s): Appropriations Committee, Community Affairs Committee and Senator DeCeglie
Month/Year Impact Begins: Upon becoming law
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law:

The Florida Impact Fee Act (i.e., s. 163.31801, F.S.) was enacted in 2006 and subsequently amended in 2009, 2011, 2019, 2020, and 2024. The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth and that impact fees are an outgrowth of a local government's home rule power to provide certain services within its jurisdiction.

For purposes of this Act, the term *infrastructure* means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. The term also includes a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, a school bus as defined in s. 1006.25, F.S., and the equipment necessary to outfit the vehicle or bus for its official use. For independent special fire control districts, the term includes new facilities as defined in s. 191.009(4), F.S. Furthermore, the term *public facilities* has the same meaning as in s. 163.3164, F.S., and includes emergency medical, fire, and law enforcement facilities.

An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at a minimum, satisfy all of the following conditions.

1. The local government's impact fee calculation must be based on a study using the most recent and localized data available within four years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.
2. The local government must provide for accounting and reporting of impact fee collections and expenditures and must account for the impact fee's revenues and expenditures in a separate accounting fund.
3. The local government's administrative charges for the collection of impact fees must be limited to actual costs.
4. The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of an ordinance or resolution imposing a new or increased impact fee.
5. The collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.
6. The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.
7. The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.
8. The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.
9. The impact fee revenues cannot be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district that requires any improvement or contribution must credit against the impact fee's collection any contribution, whether identified in a development order, proportionate share agreement, or any form of exaction related to public facilities or infrastructure, including monetary contributions, land dedication, site planning and design, or construction. Any contribution must be applied on a dollar-for-dollar basis at fair market value to reduce any impact fee collected for the general category or class of public facilities or infrastructure for which the contribution was made.

Furthermore, if a local government or special district does not charge and collect an impact fee for the general category or class of public facilities or infrastructure contributed, a credit may not be applied.

A local government, school district, or special district may increase an impact fee only as follows.
1. An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fees which complies with the Act.
2. An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.
3. An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.
4. An impact fee increase may not exceed 50 percent of the current impact fee rate.
5. An impact fee may not be increased more than once every 4 years.
6. An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.
7. A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under #2-#5 above by establishing the need for such increase in full compliance with the Act's requirements, provided the specified criteria are met.
8. Conditions #1-7 above operate retroactively to January 1, 2021.

If an impact fee is increased, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, F.S., s. 380.06, F.S., or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. If a local government adopts an alternative transportation system pursuant to s. 163.3180(5)(i), F.S., the holder of any transportation or road impact fee credits granted under s. 163.3180, F.S., or s. 380.06, F.S., or otherwise that were in existence before the adoption of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established.

A local government, school district, or special district must submit with its annual financial report required under s. 218.32, F.S., or its financial audit report required under s. 218.39, F.S., a separate affidavit signed by its chief financial officer or, if there is no chief financial officer, its executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs.

In addition to the items that must be reported in the annual financial reports under s. 218.32, F.S., a local government, school district, or special district must report all of the following information on all impact fees charged:
1. The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools.
2. The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage.
3. The amount assessed for each purpose and for each type of dwelling.
4. The total amount of impact fees charged by type of dwelling.
5. Each exception and waiver provided for construction or development of housing that is affordable.

In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., F.S., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and the Act. The court may not use a deferential standard for the benefit of the government.

Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction, and which receives benefits from the improvement or contribution that generated the credits. This applies to all impact fee credits regardless of whether the credits were established before or after June 4, 2021.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Prohibits Impact Fees on Specified Replacement Structures
Bill Number(s): CS/CS/SB 180 (codified as Ch. 2025-190, L.O.F.)

A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071, F.S. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

Finally, the Florida Impact Fee Act is not applicable to water and sewer connection fees.

b. Proposed Changes:
Section 3 creates s. 163.31801(14), F.S., to prohibit a local government, school district, or special district from assessing an impact fee for the reconstruction or replacement of a previously existing structure if the replacement structure is of the same land use as the original structure and does not increase the impact on public facilities beyond that of the original structure. However, if the replacement structure increases the demand on public facilities due to a significant increase in size, intensity, or capacity of use, a local government, school district, or special district may assess an impact fee in an amount proportional to the difference in the demand between the replacement structure and the original structure. Any such fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the reconstruction or replacement of a previously existing structure.

Section 2: Description of Data and Sources

Impact Fee Revenues Reported in Counties, Municipalities, and Independent Special Districts in Annual Financial Reports (AFRs)

Local FY	Counties	Municipalities	Independent Special Districts	Total	% Chg.
2002-03	$479,479,595	$183,843,818	$21,711,285	$685,034,698	-
2003-04	$560,496,789	$232,910,041	$20,337,344	$813,744,174	18.8%
2004-05	$812,732,909	$308,009,057	$31,681,665	$1,152,423,631	41.6%
2005-06	$1,060,597,975	$342,267,200	$25,405,434	$1,428,270,609	23.9%
2006-07	$736,339,197	$312,321,512	$23,433,726	$1,072,094,435	-24.9%
2007-08	$484,141,722	$222,508,702	$20,311,517	$726,961,941	-32.2%
2008-09	$206,819,386	$139,307,822	$8,552,553	$354,679,761	-51.2%
2009-10	$212,423,990	$123,304,422	$7,420,750	$343,149,162	-3.3%
2010-11	$185,664,703	$107,753,843	$8,213,352	$301,631,898	-12.1%
2011-12	$246,882,772	$113,956,207	$8,773,028	$369,612,007	22.5%
2012-13	$305,043,650	$146,917,768	$11,288,627	$463,250,045	25.3%
2013-14	$422,384,294	$167,987,620	$16,218,908	$606,590,822	30.9%
2014-15	$503,921,835	$225,734,604	$17,357,595	$747,014,034	23.1%
2015-16	$557,292,553	$279,314,277	$21,214,871	$857,821,701	14.8%
2016-17	$629,664,693	$287,110,683	$21,374,982	$938,150,358	9.4%
2017-18	$735,970,318	$338,728,803	$26,835,620	$1,101,534,741	17.4%
2018-19	$871,593,905	$356,011,805	$19,040,787	$926,235,877	-15.9%
2019-20	$778,723,072	$405,473,081	$38,197,591	$1,222,393,744	32.0%
Adjusted 2020-21	$1,075,180,721	$488,599,214	$61,080,785	$1,624,860,720	32.9%
Adjusted 2021-22	$1,338,895,602	$584,024,432	$126,802,764	$2,049,722,798	26.1%
Adjusted 2022-23	$1,243,176,331	$517,367,094	$85,095,644	$1,845,639,069	-10.0%
# of Gov'ts Reporting Fees in 2022-23	33	199	52	284	

Note: Data obtained from the Florida Department of Financial Services (DFS). The LFY 2022-23 revenues reflect those reported as of April 23, 2025. In preparation for the implementation of GASB Statement No. 87, DFS added the Custodial Fund column to the Annual

Financial Report in FY 2020-21. Custodial Fund reporting is used to account for assets held by a government in a purely custodial capacity. For example, a county government might collect impact fees on behalf of another entity within the county, and these transactions would be recorded in the Custodial Fund. Since fiscal years prior to FY 2021-21 did not include Custodial Fund reporting, the account totals for FY 2020-21 and thereafter may not be directly comparable. However, in this summary, total reported impact fee revenues, beginning in FY 2020-21, have been adjusted to exclude any impact fee revenues reported in the Custodial Fund.

Based on adjusted LFY 2022-23 reporting, transportation impact fees represented the largest proportional share (i.e., 51.8%) of total county impact fee revenues. Total county impact fee revenues of $1.24 billion represented 1.9% of total reported county revenues from all sources (i.e., federal, state, and local) that same year. That same year, physical environment impact fees represented the largest proportional share (i.e., 37.1%) of total municipal impact fee revenues, and total municipal impact fees of $517 million represented 1.0% of total reported municipal revenues from all sources. For independent special districts, physical environment impact fees represented the largest proportional share (i.e., 78.4%) of total special district impact fee revenues.

Impact Fee Revenue Reported in School Districts' Capital Project Funds

State FY	School Districts	% Chg.
2002-03	$117,672,871	-
2003-04	$254,878,409	116.6%
2004-05	$344,249,808	35.1%
2005-06	$489,862,914	42.3%
2006-07	$339,000,579	-30.8%
2007-08	$179,699,713	-47.0%
2008-09	$102,026,663	-43.2%
2009-10	$109,156,431	7.0%
2010-11	$86,654,687	-20.6%
2011-12	$100,147,102	15.6%
2012-13	$168,548,623	68.3%
2013-14	$202,651,023	20.2%
2014-15	$251,438,926	24.1%
2015-16	$265,309,739	5.5%
2016-17	$329,651,109	24.3%
2017-18	$352,204,280	6.8%
2018-19	$458,987,170	30.3%
2019-20	$484,915,708	5.6%
2020-21	$581,966,482	20.0%
2021-22	$779,535,050	33.9%
2022-23	$677,625,396	-13.1%
2023-24	$694,832,571	2.5%
# of Districts Reporting Fees in 2023-24	27	

Data obtained from the Florida Department of Education's Office of Funding and Financial Reporting.

Section 3: Methodology (Include Assumptions and Attach Details)

Although EDR staff has access to historical data showing the magnitude and utilization of impact fees by counties, municipalities, independent special districts, and school districts (as summarized above), there are insufficient local data regarding recently replaced structures that had the same land use as the original structures as well as replacement structures that increased demand on public facilities. Given the lack of local government data relevant to the proposed changes, EDR staff is recommending a fiscal impact of +/- indeterminate.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Prohibits Impact Fees on Specified Replacement Structures
Bill Number(s): CS/CS/SB 180 (codified as Ch. 2025-190, L.O.F.)

Section 4: Proposed Fiscal Impact

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

List of Affected Trust Funds: Local funds

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted a negative indeterminate impact.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Limit on Impact Fee Increases
Bill Number(s): CS/SB 1080 (codified as Ch. 2025-177, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill: - Section 4 Only**
Sponsor(s): Rules Committee and Senator McClain
Month/Year Impact Begins: January 1, 2026
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law:

The Florida Impact Fee Act (i.e., s. 163.31801, F.S.) was enacted in 2006 and subsequently amended in 2009, 2011, 2019, 2020, and 2024. The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth and that impact fees are an outgrowth of a local government's home rule power to provide certain services within its jurisdiction.

For purposes of this Act, the term *infrastructure* means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. The term also includes a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, a school bus as defined in s. 1006.25, F.S., and the equipment necessary to outfit the vehicle or bus for its official use. For independent special fire control districts, the term includes new facilities as defined in s. 191.009(4), F.S. Furthermore, the term *public facilities* has the same meaning as in s. 163.3164, F.S., and includes emergency medical, fire, and law enforcement facilities.

An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at a minimum, satisfy all of the following conditions.

1. The local government's impact fee calculation must be based on a study using the most recent and localized data available within four years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.
2. The local government must provide for accounting and reporting of impact fee collections and expenditures and must account for the impact fee's revenues and expenditures in a separate accounting fund.
3. The local government's administrative charges for the collection of impact fees must be limited to actual costs.
4. The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of an ordinance or resolution imposing a new or increased impact fee.
5. The collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.
6. The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.
7. The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.
8. The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.
9. The impact fee revenues cannot be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district that requires any improvement or contribution must credit against the impact fee's collection any contribution, whether identified in a development order, proportionate share agreement, or any form of exaction related to public facilities or infrastructure, including monetary contributions, land dedication, site planning and design, or construction. Any contribution must be applied on a dollar-for-dollar basis at fair market value to reduce any impact fee collected for the general category or class of public facilities or infrastructure for which the contribution was made.

Furthermore, if a local government or special district does not charge and collect an impact fee for the general category or class of public facilities or infrastructure contributed, a credit may not be applied.

A local government, school district, or special district may increase an impact fee only as follows.
1. An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fees which complies with the Act.
2. An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.
3. An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.
4. An impact fee increase may not exceed 50 percent of the current impact fee rate.
5. An impact fee may not be increased more than once every 4 years.
6. An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.
7. A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under #2-#5 above by establishing the need for such increase in full compliance with the Act's requirements, provided the specified criteria are met.
8. Conditions #1-7 above operate retroactively to January 1, 2021.

If an impact fee is increased, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, F.S., s. 380.06, F.S., or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. If a local government adopts an alternative transportation system pursuant to s. 163.3180(5)(i), F.S., the holder of any transportation or road impact fee credits granted under s. 163.3180, F.S., or s. 380.06, F.S., or otherwise that were in existence before the adoption of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established.

A local government, school district, or special district must submit with its annual financial report required under s. 218.32, F.S., or its financial audit report required under s. 218.39, F.S., a separate affidavit signed by its chief financial officer or, if there is no chief financial officer, its executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs.

In addition to the items that must be reported in the annual financial reports under s. 218.32, F.S., a local government, school district, or special district must report all of the following information on all impact fees charged:
1. The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools.
2. The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage.
3. The amount assessed for each purpose and for each type of dwelling.
4. The total amount of impact fees charged by type of dwelling.
5. Each exception and waiver provided for construction or development of housing that is affordable.

In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., F.S., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and the Act. The court may not use a deferential standard for the benefit of the government.

Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction, and which receives benefits from the improvement or contribution that generated the credits. This applies to all impact fee credits regardless of whether the credits were established before or after June 4, 2021.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Limit on Impact Fee Increases
Bill Number(s): CS/SB 1080 (codified as Ch. 2025-177, L.O.F.)

A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071, F.S. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

Finally, the Florida Impact Fee Act is not applicable to water and sewer connection fees.

b. Proposed Changes:
Section 4 amends s. 163.31801(6)(g), F.S., to further limit how a local government, school district, or special district may increase an impact fee. It provides that an impact fee increase beyond the statutory four-year glidepath under the auspices of "extraordinary circumstances" requires a unanimous, rather than two-thirds' vote, and must be implemented in at least two but not more than four equal annual increments. A local government may not increase impact fees using "extraordinary circumstances" methodology if they have not increased the impact fee within the past five years, excluding years in which increases were prohibited due to hurricane disaster regulations. Furthermore, it deletes the provision that stated that subsection (6) operates retroactively to January 1, 2021.

Section 2: Description of Data and Sources

Impact Fee Revenues Reported in Counties, Municipalities, and Independent Special Districts in Annual Financial Reports (AFRs)

Local FY	Counties	Municipalities	Independent Special Districts	Total	% Chg.
2002-03	$479,479,595	$183,843,818	$21,711,285	$685,034,698	-
2003-04	$560,496,789	$232,910,041	$20,337,344	$813,744,174	18.8%
2004-05	$812,732,909	$308,009,057	$31,681,665	$1,152,423,631	41.6%
2005-06	$1,060,597,975	$342,267,200	$25,405,434	$1,428,270,609	23.9%
2006-07	$736,339,197	$312,321,512	$23,433,726	$1,072,094,435	-24.9%
2007-08	$484,141,722	$222,508,702	$20,311,517	$726,961,941	-32.2%
2008-09	$206,819,386	$139,307,822	$8,552,553	$354,679,761	-51.2%
2009-10	$212,423,990	$123,304,422	$7,420,750	$343,149,162	-3.3%
2010-11	$185,664,703	$107,753,843	$8,213,352	$301,631,898	-12.1%
2011-12	$246,882,772	$113,956,207	$8,773,028	$369,612,007	22.5%
2012-13	$305,043,650	$146,917,768	$11,288,627	$463,250,045	25.3%
2013-14	$422,384,294	$167,987,620	$16,218,908	$606,590,822	30.9%
2014-15	$503,921,835	$225,734,604	$17,357,595	$747,014,034	23.1%
2015-16	$557,292,553	$279,314,277	$21,214,871	$857,821,701	14.8%
2016-17	$629,664,693	$287,110,683	$21,374,982	$938,150,358	9.4%
2017-18	$735,970,318	$338,728,803	$26,835,620	$1,101,534,741	17.4%
2018-19	$871,593,905	$356,011,805	$19,040,787	$926,235,877	-15.9%
2019-20	$778,723,072	$405,473,081	$38,197,591	$1,222,393,744	32.0%
Adjusted 2020-21	$1,075,180,721	$488,599,214	$61,080,785	$1,624,860,720	32.9%
Adjusted 2021-22	$1,338,895,602	$584,024,432	$126,802,764	$2,049,722,798	26.1%
Adjusted 2022-23	$1,243,176,331	$517,367,094	$85,095,644	$1,845,639,069	-10.0%
# of Gov'ts Reporting Fees in 2022-23	33	199	52	284	

Note: Data obtained from the Florida Department of Financial Services (DFS). The LFY 2022-23 revenues reflect those reported as of April 23, 2025. In preparation for the implementation of GASB Statement No. 87, DFS added the Custodial Fund column to the Annual Financial Report in FY 2020-21. Custodial Fund reporting is used to account for assets held by a government in a purely custodial *capacity. For example, a county government might collect impact fees on behalf of another entity within the county, and these transactions would be recorded in the Custodial Fund. Since fiscal years prior to FY 2021-21 did not include Custodial Fund reporting, the account totals for FY 2020-21 and thereafter may not be directly comparable. However, in this summary, total reported impact fee revenues, beginning in FY 2020-21, have been adjusted to exclude any impact fee revenues reported in the Custodial Fund.*

Based on adjusted LFY 2022-23 reporting, transportation impact fees represented the largest proportional share (i.e., 51.8%) of total county impact fee revenues. Total county impact fee revenues of $1.24 billion represented 1.9% of total reported county revenues from all sources (i.e., federal, state, and local) that same year. That same year, physical environment impact fees represented the largest proportional share (i.e., 37.1%) of total municipal impact fee revenues, and total municipal impact fees of $517 million represented 1.0% of total reported municipal revenues from all sources. For independent special districts, physical environment impact fees represented the largest proportional share (i.e., 78.4%) of total special district impact fee revenues.

Impact Fee Revenue Reported in School Districts' Capital Project Funds

State FY	School Districts	% Chg.
2002-03	$117,672,871	-
2003-04	$254,878,409	116.6%
2004-05	$344,249,808	35.1%
2005-06	$489,862,914	42.3%
2006-07	$339,000,579	-30.8%
2007-08	$179,699,713	-47.0%
2008-09	$102,026,663	-43.2%
2009-10	$109,156,431	7.0%
2010-11	$86,654,687	-20.6%
2011-12	$100,147,102	15.6%
2012-13	$168,548,623	68.3%
2013-14	$202,651,023	20.2%
2014-15	$251,438,926	24.1%
2015-16	$265,309,739	5.5%
2016-17	$329,651,109	24.3%
2017-18	$352,204,280	6.8%
2018-19	$458,987,170	30.3%
2019-20	$484,915,708	5.6%
2020-21	$581,966,482	20.0%
2021-22	$779,535,050	33.9%
2022-23	$677,625,396	-13.1%
2023-24	$694,832,571	2.5%
# of Districts Reporting Fees in 2023-24	27	

Data obtained from the Florida Department of Education's Office of Funding and Financial Reporting.

Section 3: Methodology (Include Assumptions and Attach Details)
Although EDR staff has access to historical data showing the magnitude and utilization of impact fees by counties, municipalities, independent special districts, and school districts (as summarized above), there are insufficient local data to determine the impact of these changes. Therefore, given the lack of local government data relevant to the proposed changes, EDR staff is recommending a negative indeterminate fiscal impact.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Limit on Impact Fee Increases
Bill Number(s): CS/SB 1080 (codified as Ch. 2025-177, L.O.F.)

Section 4: Proposed Fiscal Impact

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

List of Affected Trust Funds: Local funds

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Requires Local Governments to Refund Application Fees in Certain Situations
Bill Number(s): CS/SB 1080 (codified as Ch. 2025-177, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill: - Sections 1, 6 Only**
Sponsor(s): Rules Committee and Senator McClain
Month/Year Impact Begins: October 1, 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law: Sections 125.022 and 166.033, F.S., specify county and municipal operations in connection with development permits and orders. Under the Community Planning Act, a development permit is any official action of a local government that has the effect of permitting the development of land including, but not limited to, building permits, zoning permits, subdivision approval, rezoning, certifications, special exceptions, and variances. A development order is issued by a local government and grants, denies, or grants with conditions an application for a development permit.

b. Proposed Changes: Sections 1 and 6 amend sections 125.022 and 166.033, F.S., respectively, to require local governments to issue a refund to an applicant equal to:

- Ten percent of the application fee if the local government fails to issue written notification of completeness or written specification of areas of deficiency within 30 days after receiving the application.
- Ten percent of the application fee if the local government fails to issue a written notification of completeness or written specification of areas of deficiency within 30 days after receiving the additional information pursuant to an initial request by the local government to furnish such additional information.
- Twenty percent of the application fee if the local government fails to issue a written notification of completeness or written specification of areas of deficiency within 10 days after receiving the additional information pursuant to a second request by the local government to furnish such additional information.
- Fifty percent of the application fee if the local government fails to approve, approve with conditions, or deny the application within 30 days after conclusion of the 120-day or 180-day timeframe specified above.
- One hundred percent of the application fee if the local government fails to approve, approve with conditions, or deny an application 31 days or more after conclusion of the 120-day or 180-day timeframe specified above.

Furthermore, a local government is not required to issue a refund in any of the foregoing scenarios if:

- The applicant and the local government agree to an extension of time;
- The delay is caused by the applicant; or
- The delay is attributable to a force majeure or other extraordinary circumstances. *(Note: Force majeure is a clause included in contracts to remove liability for unforeseeable and unavoidable catastrophes interrupting the expected timeline and preventing participants from fulfilling obligations. These clauses generally cover natural disasters like hurricanes, tornadoes, and earthquakes, and human actions, such as armed conflict and human-made diseases.)*

Section 2: Description of Data and Sources

The Uniform Accounting System does not provide a distinct revenue account code for reporting application fee revenues related to development orders and permits. Likely, such application fees are intermingled with other fees in revenue accounts 322.900 Permits-Other and/or 329.500 Other Fees and Special Assessments. Consequently, the amount of such application fee revenues collected by counties and municipalities is unknown.

Section 3: Methodology (Include Assumptions and Attach Details)

Given that the effective date of these changes is October 1st, local governments will have time to adjust their internal procedures and processes to avoid potential future refunding of application fees. However, given the lack of local government data relevant to the proposed changes, EDR staff is recommending a zero / negative indeterminate fiscal impact.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Requires Local Governments to Refund Application Fees in Certain Situations
Bill Number(s): CS/SB 1080 (codified as Ch. 2025-177, L.O.F.)

Section 4: Proposed Fiscal Impact

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

List of Affected Trust Funds: Local funds

Section 5: Consensus Estimate (Adopted: 07/10/2025) 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/(**)	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/(**)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: School District Concurrency
Bill Number(s): CS/SB 1080 (codified as Ch. 2025-177, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill: - Section 2 Only**
Sponsor(s): Rules Committee and Senator McClain
Month/Year Impact Begins: October 1, 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law: Section 163.3180(6), F.S., specifies county and municipal operations in the application of *concurrency* to public education facilities. In land use planning, concurrency means that the necessary public facilities and services (like roads, utilities, schools, etc.) must be in place or committed to be in place at the time a new development begins to place demands on those facilities. Essentially, it ensures that new development doesn't overwhelm existing infrastructure and that the necessary services are available to support the development.

b. Proposed Changes: Section 2 creates s. 163.3180(6)(j), F.S., to prohibit a school district from collecting, charging, or imposing any alternative fee, in lieu of an impact fee, to mitigate the impact of development on educational facilities unless such fee meets the requirements of s. 163.31801(4)(f) and (g), F.S. In any action challenging a fee under this paragraph, the school district has the burden of proving by a preponderance of the evidence that the imposition and amount of the fee meet the requirements of state legal precedent.

Section 163.31801(4), F.S., specifies the criteria that each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must satisfy. Specifically, paragraphs (f) and (g), respectively, state that local governments must:

- Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.
- Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.

Section 2: Description of Data and Sources

EDR staff contacted the Florida Department of Education's Office of Funding and Financial Reporting (OFFR) to ask for any historical data on such alternative fees for school concurrency. The OFFR reported that it does not collect data on such alternative fees.

Impact Fee Revenue Reported in School Districts' Capital Project Funds (Account # 3496)

State FY	School Districts	% Chg.
2002-03	$117,672,871	-
2003-04	$254,878,409	116.6%
2004-05	$344,249,808	35.1%
2005-06	$489,862,914	42.3%
2006-07	$339,000,579	-30.8%
2007-08	$179,699,713	-47.0%
2008-09	$102,026,663	-43.2%
2009-10	$109,156,431	7.0%
2010-11	$86,654,687	-20.6%
2011-12	$100,147,102	15.6%
2012-13	$168,548,623	68.3%
2013-14	$202,651,023	20.2%
2014-15	$251,438,926	24.1%
2015-16	$265,309,739	5.5%
2016-17	$329,651,109	24.3%
2017-18	$352,204,280	6.8%
2018-19	$458,987,170	30.3%

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: School District Concurrency
Bill Number(s): CS/SB 1080 (codified as Ch. 2025-177, L.O.F.)

2019-20	$484,915,708	5.6%
2020-21	$581,966,482	20.0%
2021-22	$779,535,050	33.9%
2022-23	$677,625,396	-13.1%
2023-24	$694,832,571	2.5%
# of Districts Reporting Fees in 2023-24	27	

Data obtained from the Florida Department of Education's Office of Funding and Financial Reporting.

Section 3: Methodology (Include Assumptions and Attach Details)
Given the lack of any school district data relevant to the proposed changes, EDR staff is recommending a zero / negative indeterminate fiscal impact.

Section 4: Proposed Fiscal Impact

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

List of Affected Trust Funds: Local funds

Section 5: Consensus Estimate (Adopted: 07/10/2025) 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/(**)	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/(**)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Lottery - EETF
Issue: Lottery Retailer Compensation
Bill Number(s): SB 2502 – 2025-26 Implementing Bill

☐ **Entire Bill**
☒ **Partial Bill**: Sections 68 and 69
Sponsor(s): Appropriations Committee
Month/Year Impact Begins: July 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law

Retailer Compensation Structure

Prior to FY 2022 – 23, Lottery retailers earned a 5% sales commission on the sale of all lottery tickets and a 1% cashing bonus commission on prizes paid by the retailer (under $600) at their retail location. For REC projections the department used a blended rate of 5.6% to calculate the retailer commission projections.

In FY 2022 – 23, HB 5003 increased the sales commission rate to 5.75%, effective July 1, 2022. The amendments limited additional retailer compensation to the Florida Lottery Retailer Bonus Commission program appropriated in the GAA.The rate was to revert back to the 5% sales commission and 1% cashing bonus on July 1, 2023.

In FY 2023-24, SB 2502 increased the sales commission rate to 6%, effective July 1, 2023. This change expired on June 30, 2024. In FY 24-25, HB 5003 increased the sales commission rate to 6%, effective July 1, 2024. This change expired on June 30, 2025 and the rate was to revert back to the 5% sales commission and a 1% cashing bonus, beginning in FY 2025-26. For REC projections the department used a blended rate of 5.6% to calculate the retailer commission projections beginning in FY 2025-26.

b. Proposed Change

FY 2025-26 Implementing Bill (SB 2502)
Section 68: Increases the sales commission rate to 6% in FY 25-26, effective July 1, 2025.

Section 69. This change expires on July 1, 2026. The implementation bill is limited to the year of the impact, and therefore, the legislative intent is for the commission rate to revert back to a 5% sales commission and a 1% cashing bonus (5.6% blended rate) beginning in FY 2026-27.

Section 2: Description of Data and Sources
Phone and email correspondence with Becky Ajhar and Reggie Dixon, Florida Lottery
February 2025 Post Conference Lottery Package: https://edr.state.fl.us/Content/conferences/lottery/lotteryresults.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

To determine the impact of the bill, the input for the sales commission rate in the February 2025 REC Lottery conference package was changed from 5.6% to 6% in FY 25-26. As this change in the rate expires on July 1, 2026, and is intended to revert back to a 5% sales commission and a 1% cashing bonus, the sales commission rate in the February 2025 REC Lottery conference package remains unchanged at 5.6% in the out years.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Lottery - EETF
Issue: Lottery Retailer Compensation
Bill Number(s): SB 2502 – 2025-26 Implementing Bill

Section 4: Estimated Fiscal Impact

Impact to the EETF from Retailer Commissions Rates	Retailer Commissions Increase to 6% for FY 2025-26, 5.6% thereafter	
	Cash	Recurring
2025-26	(36.07)	
2026-27	(0.85)	
2027-28	0	
2028-29	0	
2029-30	0	

Forecast-5.6% Retailer Sales Commission	2025-26	2026-27	2027-28	2028-29	2029-30
Instant Game Sales (Scratch + Fast Play)	6,822.90	6,910.25	6,994.46	7,075.45	7,152.92
Terminal Game Sales	2,405.31	2,414.29	2,423.07	2,431.70	2,440.15
EETF transfer due from current year ticket sales and other income	2,242.40	2,262.71	2,282.34	2,301.30	2,319.53
less collection lag loss	-47.53	-53.94	-65.20	-71.12	-38.37
plus collection lag gain from prior year	41.27	47.53	53.94	65.20	71.12
Due to EETF from Lottery Receipts	2,236.14	2,256.30	2,271.08	2,295.38	2,352.28
adjustment for estimated true-up payment in next fiscal year	-7.50	-7.50	-7.50	-7.50	-7.50
adjustment for delayed June transfer*					
Distribution to EETF from Lottery Receipts	2,228.64	2,248.80	2,263.58	2,287.88	2,344.78

Forecast- Retailer Sales Commission FY25-26 @ 6%, FY 2027-2029 @5.6%	2025-26	2026-27	2027-28	2028-29	2029-30
Instant Game Sales (Scratch + Fast Play)	6,822.90	6,910.25	6,994.46	7,075.45	7,152.92
Terminal Game Sales	2,405.31	2,414.29	2,423.07	2,431.70	2,440.15
EETF transfer due from current year ticket sales and other income	2,205.49	2,262.71	2,282.34	2,301.30	2,319.53
less collection lag loss	-46.68	-53.94	-65.20	-71.12	-38.37
plus collection lag gain from prior year	41.27	46.68	53.94	65.20	71.12
Due to EETF from Lottery Receipts	2,200.07	2,255.46	2,271.08	2,295.38	2,352.28
adjustment for estimated true-up payment in next fiscal year	-7.50	-7.50	-7.50	-7.50	-7.50
adjustment for delayed June transfer*					
Distribution to EETF from Lottery Receipts	2,192.57	2,247.96	2,263.58	2,287.88	2,344.78
Impact - Increase/Decrease	**-36.07**	**-0.85**	**0.00**	**0.00**	**0.00**

Revenue Distribution: Educational Enhancement Trust Fund

Section 5: Consensus Estimate (Adopted: 07/10/2025) 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	(36.1)	0.0	0.0	0.0	(36.1)	0.0
2026-27	0.0	0.0	(0.9)	0.0	0.0	0.0	(0.9)	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

Calculation of Fiscal Year Distributions to EETF from Lottery Receipts

	2024-25		2025-26		2026-27		2027-28		2028-29		2029-30	
	Aug-24	Feb-25	Aug-24	Feb-25	Aug-24	Feb-25	Aug-24	Feb-25	Aug-24	Feb-25	Aug-24	Feb-25
% Week 51 scratch-off *	1.8848%	1.8848%	1.8848%	1.8848%	1.8848%	1.8848%	1.8848%	1.8848%	1.8848%	1.8848%	1.8848%	1.8848%
% Week 51 terminal games *	1.5390%	1.5390%	1.5390%	1.5390%	1.5390%	1.5390%	1.5390%	1.5390%	1.5390%	1.5390%	1.5390%	1.5390%
% Week 52 scratch-off *	1.8387%	1.8387%	1.8387%	1.8387%	1.8387%	1.8387%	1.8387%	1.8387%	1.8387%	1.8387%	1.8387%	1.8387%
% Week 52 terminal games *	1.5841%	1.5841%	1.5841%	1.5841%	1.5841%	1.5841%	1.5841%	1.5841%	1.5841%	1.5841%	1.5841%	1.5841%
% of Week 51 to subsequent year **	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%
% of Week 52 to subsequent year **	14.25%	14.25%	27.97%	27.97%	43.90%	43.90%	72.44%	72.44%	86.51%	86.51%	100.00%	100.00%
% of scratch-off rec'd subsequent year	2.1468%	2.1468%	2.3990%	2.3990%	2.6919%	2.6919%	3.2168%	3.22%	3.4755%	3.4755%	1.8387%	1.8387%
% of terminal games rec'd subsequent year	1.7648%	1.7648%	1.9821%	1.9821%	2.2344%	2.2344%	2.6866%	2.69%	2.9094%	2.9094%	1.5841%	1.5841%
EETF Transfer rate scratch-off	17.05%	17.01%	17.58%	17.13%	17.59%	17.54%	17.60%	17.55%	17.61%	17.56%	17.62%	17.57%
EETF Transfer rate terminal games	39.09%	39.05%	39.60%	39.12%	39.59%	39.51%	39.59%	39.51%	39.58%	39.50%	39.57%	39.49%

* based on weekly sales figures for 2018-19
** based on daily sales figures for 2018-19

August 2024 Forecast	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Instant Game Sales (Scratch + Fast Play)	6415.6	6502.3	6585.5	6665.8	6742.9	6816.8
Terminal Game Sales	2362.2	2377.8	2386.3	2394.6	2402.8	2410.8
EETF transfer due from current year ticket sales and other income	2103.4	2171.4	2190.8	2209.5	2227.6	2244.9
less collection lag loss	(39.8)	(46.1)	(52.3)	(63.2)	(68.9)	(37.2)
plus collection lag gain from prior year	38.7	39.8	46.1	52.3	63.2	68.9
Due to EETF from Lottery Receipts	2102.3	2165.1	2184.5	2198.6	2221.8	2276.7
adjustment for estimated true-up payment in next fiscal year	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)
adjustment for delayed June transfer*						
Distribution to EETF from Lottery Receipts	2094.8	2157.6	2177.0	2191.1	2214.3	2269.2

NOTE: Since the Lottery's inception, the conference has estimated transfers to EETF by examining the Lottery's weekly sales during the fiscal year. However, in practice there is a delay in the transfer of weekly sales receipts from the retailers to the Lottery. Depending on what day the fiscal year ends, this delay ranges from one to two weeks. Beginning with the November 2012 estimate, the conference based the expected transfers to EETF on the cash actually received by the Lottery during the fiscal year. While the conference will continue to develop the estimate based on weekly retailer sales, the results will be adjusted to take into account the delay in the transfers from the retailers to the Lottery. This

Lottery	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Instant Game Sales (Scratch + Fast Play)	6762.0	6852.0	6938.3	7021.6	7101.6	7178.3
Terminal Game Sales	2350.7	2556.8	2583.6	2609.5	2634.4	2658.2
EETF transfer due from current year ticket sales and other income	2160.7	2276.1	2341.6	2368.5	2394.3	2419.1
less collection lag loss	(40.8)	(48.1)	(55.7)	(67.5)	(73.8)	(39.9)
plus collection lag gain from prior year	38.7	40.8	48.1	55.7	67.5	73.8
Due to EETF from Lottery Receipts	2158.6	2268.8	2334.0	2356.7	2388.0	2453.0
adjustment for estimated true-up payment in next fiscal year	(7.6)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)
adjustment for delayed June transfer*						
Distribution to EETF from Lottery Receipts	2151.0	2261.3	2326.5	2349.2	2380.5	2445.5

Executive	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Instant Game Sales (Scratch + Fast Play)	6772.3	6862.6	6950.5	7035.2	7116.7	7194.6
Terminal Game Sales	2453.6	2616.6	2635.7	2654.5	2673.0	2691.1
EETF transfer due from current year ticket sales and other income	2206.9	2303.8	2366.6	2390.6	2414.0	2436.5
less collection lag loss	(41.7)	(48.6)	(56.3)	(68.1)	(74.4)	(40.2)
plus collection lag gain from prior year	38.7	41.7	48.6	56.3	68.1	74.4
Due to EETF from Lottery Receipts	2203.9	2296.8	2358.9	2378.8	2407.7	2470.7
adjustment for estimated true-up payment in next fiscal year	(7.6)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)
adjustment for delayed June transfer*						
Distribution to EETF from Lottery Receipts	2196.3	2289.3	2351.4	2371.3	2400.2	2463.2

Legislative	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Instant Game Sales (Scratch + Fast Play)	6691.6	6777.3	6859.8	6939.3	7015.3	7092.1
Terminal Game Sales	2422.5	2437.6	2447.6	2457.4	2467.1	2476.6
EETF transfer due from current year ticket sales and other income	2178.7	2211.0	2267.7	2286.9	2305.4	2323.9
less collection lag loss	(41.1)	(46.8)	(54.0)	(65.3)	(71.2)	(38.4)
plus collection lag gain from prior year	38.7	41.1	46.8	54.0	65.3	71.2
Due to EETF from Lottery Receipts	2176.3	2205.4	2260.5	2275.6	2299.5	2356.7
adjustment for estimated true-up payment in next fiscal year	(7.6)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)
adjustment for delayed June transfer*						
Distribution to EETF from Lottery Receipts	2168.7	2197.9	2253.0	2268.1	2292.0	2349.2

Feb 2025 Forecast	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Instant Game Sales (Scratch + Fast Play)	6731.9	6822.9	6910.3	6994.5	7075.5	7152.9
Terminal Game Sales	2421.7	2405.3	2414.3	2423.1	2431.7	2440.2
EETF transfer due from current year ticket sales and other income	2185.7	2205.5	2262.7	2282.3	2301.3	2319.5
less collection lag loss	(41.3)	(46.7)	(53.9)	(65.2)	(71.1)	(38.4)
plus collection lag gain from prior year	38.7	41.3	46.7	53.9	65.2	71.1
Due to EETF from Lottery Receipts	2183.2	2200.1	2255.5	2271.1	2295.4	2352.3
adjustment for estimated true-up payment in next fiscal year	(7.6)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)
adjustment for delayed June transfer*						
Distribution to EETF from Lottery Receipts	2175.6	2192.6	2248.0	2263.6	2287.9	2344.8

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees
Issue: Life Support Service Licenses
Bill Number(s): CS/HB 1487

☒ **Entire Bill**
☐ **Partial Bill:**
Sponsor(s):
Month/Year Impact Begins: July 1, 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law:

Section 401.25(1), F.S., requires that every entity that provides prehospital or interfacility advanced life support (ALS) or basic life support (BLS) services must be licensed as a BLS or ALS service.

Section 401.25(2)(d), F.S., states that applicants to receive an ALS or BLS service license must obtain a certificate of public convenience and necessity (COPCN) from each county in which the applicant will operate. This section further grants an exemption from this requirement for faith-based, nonprofit, volunteer ambulance services that meet certain requirements. Among these are that the service has been responding to medical emergencies in Florida for at least 10 consecutive years, provides BLS or ALS services solely through at least 50 unpaid licensed emergency medical technician or paramedic volunteers, does not distribute to or inure to the benefit of its directors, members, or officers any part of its assets or income, does not receive any government funding (excepting specialty license plate proceeds). This exemption may be granted to no more than four counties.

Section 401.25(2)(a), F.S., requires that, to obtain an ALS or BLS service license, an applicant must pay the fees required by s. 401.34.

Section 401.34, F.S., sets the BLS application fee at $660, and the ALS application fee at $1,375, per organization. These fees are paid biennially, since licenses last for two years, and these funds are deposited into the Emergency Medical Services Trust Fund.

b. Proposed Change:

Section 401.25(2)(d), F.S., the listed requirements are moved to subparagraph 1., and are revised as follows: to have operated in Florida for at least 15 consecutive years (previously 10), to provide BLS or ALS services through at least 150 unpaid licensed emergency medical technician or paramedic volunteers (previously 50), to be operating in at least three counties at the time of application (previously no such requirement), adds other related parties to the list of individual to whom the organization does not distribute or inure to the benefit of any part of its assets or income. Removes the requirement that the service not receive government funding. Adds subparagraph 2., which requires applicants seeking this exemption to submit a sworn affidavit attesting that the applicant meets these requirements and sets penalties for fraudulent attestations. Subparagraph 3. is modified so that this exemption may be granted to no more than 15 counties (previously 4).

Section 2: Description of Data and Sources

CS/HB 1487 final bill analysis: https://www.flsenate.gov/Session/Bill/2025/1487/Analyses/h1487z.HPP.PDF
EMS Provider Licensure Report: https://www.floridahealth.gov/licensing-and-regulation/ems-service-provider-regulation-and-compliance/ems-providers.html
https://www.floridahealth.gov/licensing-and-regulation/ems-service-provider-regulation-and-compliance/_documents/ems-providers.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

The potential impact is to license fees, as these changes alter the requirements to obtain a BLS or ALS service license, which might affect the number of licenses issued. Since licenses are issued biennially, the per-year revenue is $330 per BLS service license issued and $687.50 per ALS service license issued.

Per the June 20, 2025, EMS Provider Licensure Report published by the Florida Department of Health, there were 339 EMS providers licensed in Florida, which collectively held 295 ALS and 7 BLS licenses. The annual recurring revenue from these ALS and BLS licenses would therefore be $205,122.50.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees
Issue: Life Support Service Licenses
Bill Number(s): CS/HB 1487

Since the changes relate to the exemption from the COPCN requirement, the size of the impact will depend on the number of services that qualify for this exemption. The bill analysis states that there are “at least two” such services operating in Florida: Hatzalah South Florida Emergency Medical Services (operating in three counties), and the Jewish Volunteer Ambulance Corps (operating in one county).

Given the small number of services that likely qualify for the exemption, and that the COPCN exemption is only one factor in obtaining the license, the impact is likely to fall below the $100,000 significance threshold. This is reflected in the middle estimate. The low estimate is zero effect. The high impact is negative indeterminate, with the potential impact up to $205,122.50, the current revenue from issuing these licenses. A fourth possibility, not listed, is that there will be a positive impact on revenue, if relaxing the requirement that services not receive state funds, and allowing the exemption to apply to more counties, leads to additional licenses being issued.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Emergency Medical Services Trust Fund

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted zero/ negative insignificant cash and recurring all years.

	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/(*)
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: Other Taxes and Fees
Issue: Juvenile Justice
Bill Number(s): CS/CS/CS/SB 1344

☐ **Entire Bill**
☒ **Partial Bill**: Sections 13, 16 and 25
Sponsor(s): Appropriations
Month/Year Impact Begins: July 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law: Chapter 984 governs the Children and Families in Need of Services (CINS/FINS) program at the department of Juvenile Justice (DJJ). Under current law in s. 984.11(3), F.S., DJJ is required to advise the parents or legal guardian that they are responsible for contributing to the cost of the truant or ungovernable child or family services and treatment to the extent of their ability to pay. The department shall set and charge fees for services and treatment provided to clients.

Under current law in s. 984.16(6), F.S., when any child is placed in a shelter pursuant to court order following a shelter hearing, the court shall order the natural or adoptive parents of such child, the natural father of such child born out of wedlock who has acknowledged his paternity in writing before the court, or the guardian of such child's estate, if possessed of assets which under law may be disbursed for the care, support, and maintenance of the child, to pay, to the department, fees as established by the department.

Under current law in s. 984.22(4), F.S., all payments of fees made to the department under chapter 984, or child support payments made to the department pursuant to s. 984.22(3), F.S., shall be deposited in the General Revenue Fund.

b. Proposed Change: Sections 13 and 16 of CS/CS/CS/SB 1334 repeal ss. 984.11(3) F.S. and 984.14(6) F.S., respectively, eliminating DJJ's requirement to collect fees. Section 25 repeals s. 984.22(4) F.S., a provision requiring DJJ to deposit all fees or child support payments in the General Revenue Fund.

Section 2: Description of Data and Sources
State Accounts
Email from the DJJ dated June 27, 2025.

Section 3: Methodology (Include Assumptions and Attach Details)
After researching state accounts and finding no General Revenue fees deposited by DJJ, I reached out to the department. According to DJJ, "DJJ has never charged families for the state funded services set out under Chapter 984. All services provided through Chapter 984 are short term, and the child typically remains in their parents' legal custody. Only in very few instances are the children placed long term outside the home, and those placements are generally made privately by the parent, not through the Department." Therefore, there is no fiscal impact.

Section 4: Proposed Revenue Impact

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

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees
Issue: Juvenile Justice
Bill Number(s): CS/CS/CS/SB 1344

Revenue Distribution:
N/A

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Publicly Owned Airports Charging Landing Fees in Certain Situation
Bill Number(s): CS/CS/CS SB 462 (codified as Ch. 2025-149, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill:** Section 12 Only
Sponsor(s): Fiscal Policy, Regulated Industries, and Transportation Committees and Senator DiCeglie
Month/Year Impact Begins: January 1, 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law:
Chapter 330, F.S., addresses the regulation of aircraft, pilots, and airports. Prior to this law change, there was no prohibition on publicly owned airports charging landing fees.

b. Proposed Change:
Section 12 of the bill creates s. 330.355, F.S., to prohibit publicly owned airports in this state from charging a landing fee established on or after January 1, 2025, for airport operations conducted by accredited nonprofit institutions located in the state which offer 4-year collegiate aviation programs, when such aircraft operations are for flight training necessary for pilot certification and proficiency.

Section 2: Description of Data and Sources

1. The Florida Senate, Bill Analysis and Fiscal Impact Statement for CS/CS/CS/SB 462 (April 9, 2025) https://www.flsenate.gov/Session/Bill/2025/462/Analyses/2025s00462.fp.PDF (last visited July 8, 2025).
2. Simple Flying, *What Are Landing Fees in Aviation & Why Are They Important?* https://simpleflying.com/aviation-landing-fees-guide/ (last visited July 8, 2025).
3. Aircraft Owners and Pilots Association, *Florida Cities, County Prepare To Impose New Fees on Airport Users* https://www.aopa.org/news-and-media/all-news/2024/september/04/florida-cities-county-prepare-to-impose-new-fees-on-airport-users (last visited July 8, 2025).
4. Florida Airports Council, https://www.floridaairports.org/ (last visited July 8, 2025).

Section 3: Methodology (Include Assumptions and Attach Details)

According to the Senate Staff Analysis, Florida law does not currently address aircraft landing fees charged by airports. An airport landing fee is an amount levied on an aircraft operator by the airport for landing and use of the runway. Landing fees vary from airport to airport, country to country, and aircraft type to aircraft type and are typically calculated based on the aircraft's weight – the heavier the aircraft, the higher the landing fee. However, a landing fee is not a parking fee, which is a separate charge to park an aircraft at an airport for an extended period.

Landing fees are used by airports to generate revenue to help cover the costs associated with operating and maintaining airports. These fees can help fund the upkeep and maintenance of airport infrastructure, the air traffic control operations, and the emergency firefighting and rescue operations.

This law change prohibits airport landing fees established on or after January 1, 2025, from being charged upon accredited nonprofit institutions located in the state which offer 4-year collegiate aviation programs when such aircraft operations are for flight training necessary for pilot certification and proficiency. The Senate Staff Analysis identified several collegiate institutions in Florida offering aviation training programs, including Embry-Riddle Aeronautical University, Everglades University, Florida Institute of Technology, and Jacksonville University.

In an effort to ascertain if any such landing fees have previously been implemented by publicly owned airports, EDR staff contacted the Florida Airports Council (FAC). Additionally, EDR staff asked if there are additional, applicable collegiate institutions not reflected the Senate analysis. In an emailed response to EDR received July 9, 2025, FAC reported that it surveyed airports on this issue during the legislative session. Kissimmee Gateway Airport was the only publicly owned airport that reported charging a landing fee (i.e., $3.00 per 1,000 Maximum Landing Weight or MLW, effective February 1, 2025). Given the retroactive dating in the bill, any landing fees charged against airport operations conducted by eligible accredited nonprofit institutions at the Kissimmee airport would now be prohibited. Additionally, FAC noted some additional collegiate institutions, which offer pilot training, that may qualify under the bill: Broward College, Miami-Dade College, Polk State College, and Southeastern University. However, FAC noted that some of these institutions contract out some or all of the actual flight training portion of the degree to private companies.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Publicly Owned Airports Charging Landing Fees in Certain Situation
Bill Number(s): CS/CS/CS SB 462 (codified as Ch. 2025-149, L.O.F.)

The prohibition only applies to those applicable landing fees established on or after January 1, 2025, so the fiscal impact would be negative for any such fees established on or after that date. Any such landing fees established prior to January 1, 2025, would not be impacted. The total amount of landing fees collected statewide is unknown, and the percentage of the total, if any, which is charged for collegiate flight training is also unknown. Furthermore, any additional landing fees that might have been established prior to this law change is unknown. Therefore, EDR staff recommend a negative indeterminate fiscal impact.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Local funds

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the middle estimate; however, the impact will be shown against CS/CS/CS/SB 1662 – Section 14.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Publicly Owned Airports Charging Landing Fees in Certain Situation
Bill Number(s): CS/CS/CS SB 1662 (codified as Ch. 2025-155, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill:** Sections 14 and 35 Only
Sponsor(s): Appropriations; Appropriations Committee on Transportation, Tourism, and Economic Development; Transportation; and Senator Collins
Month/Year Impact Begins: July 1, 2025
Date(s) Conference Reviewed: July 10, 2025

Section 1: Narrative

a. Current Law:

Landing Fees

Chapter 330, F.S., addresses the regulation of aircraft, pilots, and airports. Prior to this law change, there was no prohibition on publicly owned airports charging landing fees.

Permit Fees

Section 337.401, F.S., provides for the regulation and permitting of utilities in the right of way. Under this statute, the authority (i.e., the Florida Department of Transportation and local governmental entities) that have jurisdiction and control over public roads may prescribe and enforce reasonable rules and regulations regarding the placing and maintaining of utilities along its right-of-way. For purposes of this statute, the term *utility* includes sewers.

The authority may grant the use of a right-of-way for utility in accordance with the authority's rules or regulations as the authority. A utility may not be installed, located, or relocated unless the authority issues a written permit. However, for public roads under the FDOT's jurisdiction, a utility relocation schedule and relocation agreement may be executed in lieu of a written permit. The permit must require the permitholder to be responsible for any damage resulting from the issuance of such permit.

b. Proposed Change:

Landing Fees

Section 14 of the bill creates s. 330.355, F.S., to prohibit publicly owned airports in this state from charging a landing fee established on or after January 1, 2025, for airport operations conducted by accredited nonprofit institutions located in the state which offer 4-year collegiate aviation programs, when such aircraft operations are for flight training necessary for pilot certification and proficiency.

Permit Fees

Section 35 of the bill amends s. 337.401, F.S., to provide that a municipality may not prohibit, or require a permit, for the installation of a public sewer transmission line placed and maintained within and under publicly dedicated rights-of-way as part of a septic-to-sewer conversion where the work is being performed under permits issued by the Departments of Transportation and Environmental Protection, or its delegate, pursuant to Chapter 403, F.S., relating to environmental control.

Section 2: Description of Data and Sources

1. The Florida Senate, Bill Analysis and Fiscal Impact Statement for CS/CS/CS/SB 1662 (April 21, 2025) https://www.flsenate.gov/Session/Bill/2025/1662/Analyses/2025s01662.ap.PDF (last visited July 8, 2025).
2. Simple Flying, *What Are Landing Fees in Aviation & Why Are They Important?* https://simpleflying.com/aviation-landing-fees-guide/ (last visited July 8, 2025).
3. Aircraft Owners and Pilots Association, *Florida Cities, County Prepare To Impose New Fees on Airport Users* https://www.aopa.org/news-and-media/all-news/2024/september/04/florida-cities-county-prepare-to-impose-new-fees-on-airport-users (last visited July 8, 2025).
4. Florida Airports Council, https://www.floridaairports.org/ (last visited July 8, 2025).

Section 3: Methodology (Include Assumptions and Attach Details)

Landing Fees

According to the Senate Staff Analysis, Florida law does not currently address aircraft landing fees charged by airports. An airport landing fee is an amount levied on an aircraft operator by the airport for landing and use of the runway. Landing fees vary from airport to airport, country to country, and aircraft type to aircraft type and are typically calculated based on the aircraft's weight –

the heavier the aircraft, the higher the landing fee. However, a landing fee is not a parking fee, which is a separate charge to park an aircraft at an airport for an extended period.

Landing fees are used by airports to generate revenue to help cover the costs associated with operating and maintaining airports. These fees can help fund the upkeep and maintenance of airport infrastructure, the air traffic control operations, and the emergency firefighting and rescue operations.

This law change prohibits airport landing fees established on or after January 1, 2025, from being charged upon accredited nonprofit institutions located in the state which offer 4-year collegiate aviation programs when such aircraft operations are for flight training necessary for pilot certification and proficiency. The Senate Staff Analysis identified several collegiate institutions in Florida offering aviation training programs, including Embry-Riddle Aeronautical University, Everglades University, Florida Institute of Technology, and Jacksonville University.

In an effort to ascertain if any such landing fees have previously been implemented by publicly owned airports, EDR staff contacted the Florida Airports Council (FAC). Additionally, EDR staff asked if there are additional, applicable collegiate institutions not reflected the Senate analysis. In an emailed response to EDR received July 9, 2025, FAC reported that it surveyed airports on this issue during the legislative session. Kissimmee Gateway Airport was the only publicly owned airport that reported charging a landing fee (i.e., $3.00 per 1,000 Maximum Landing Weight or MLW, effective February 1, 2025). Given the retroactive dating in the bill, any landing fees charged against airport operations conducted by eligible accredited nonprofit institutions at the Kissimmee airport would now be prohibited. Additionally, FAC noted some additional collegiate institutions, which offer pilot training, that may qualify under the bill: Broward College, Miami-Dade College, Polk State College, and Southeastern University. However, FAC noted that some of these institutions contract out some or all of the actual flight training portion of the degree to private companies.

The prohibition only applies to those applicable landing fees established on or after January 1, 2025, so the fiscal impact would be negative for any such fees established on or after that date. Any such landing fees established prior to January 1, 2025, would not be impacted. The total amount of landing fees collected statewide is unknown, and the percentage of the total, if any, which is charged for collegiate flight training is also unknown. Furthermore, any additional landing fees that might have been established prior to this law change is unknown. Therefore, EDR staff recommend a negative indeterminate fiscal impact.

<u>Permit Fees</u>
The Uniform Accounting System does not provide a distinct revenue account code for reporting permit fee revenues related to the installation of public sewer transmission lines. Likely, such permit fees are intermingled with other permit fees in revenue account 322.900 Permits-Other, which is the only Permit revenue account other than 322.000 Building Permit Fees. Consequently, the amount of such permit fee revenues collected by municipalities is unknown.

There may be a negative impact to local funds from municipalities not being allowed to require a permit for the installation of public sewer transmission lines in certain circumstances. The amount of possible permit fees, the number of projects to be undertaken which qualify for the exception, and the location of those projects are unknown. Therefore, EDR staff recommend a negative indeterminate fiscal impact.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Local funds

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Publicly Owned Airports Charging Landing Fees in Certain Situation
Bill Number(s): CS/CS/CS SB 1662 (codified as Ch. 2025-155, L.O.F.)

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate

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

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Affordable Housing Exemption for Leased Land
Bill Number(s): HB 7031

☐ **Entire Bill**
☒ **Partial Bill**: Sections 16 and 17
Sponsor(s): Representative Duggan
Month/Year Impact Begins: January 1st, 2026
Date(s) Conference Reviewed: April 25th, 2025 as CS/HB 7033 Sections 15 (amending 196.1978(1)) & 17, July 10th , 2025

Section 1: Narrative

a. **Current Law**: 196.1978(1)(b) provides a property tax exemption for the land value of a property owned by a corporation not for profit that leases the property for at least ninety-nine years to provide housing on more than fifty percent of the improved square footage to persons earning less than one hundred and twenty percent of the median annual adjusted gross income in the state or metropolitan statistical area (or county if no such area exists).

b. **Proposed Change**: 196.1978(1)(b) is modified to exempt the whole property, rather than just the land value, and the land can also be owned by a governmental entity pursuant to part IV of chapter 159.

   Part IV of chapter 159 regards housing finance authorities.

Section 2: Description of Data and Sources

2024 Final NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in December 2024
Results of the Ad Valorem Estimating Conference, July 31, 2024

Section 3: Methodology (Include Assumptions and Attach Details)

The existing land exemption totals $4.9m over 32 properties. On those properties, there remains $4.3m in school and $3.6m in non-school taxable value. This bill would exempt a significant amount of that. Further, the addition of housing finance authority owned land may add new applicants. The low assumes that 75 percent of the remaining taxable value will become exempt. The middle assumes that 90 percent of the remaining taxable value will become exempt, and that an amount equal to 2.5 percent of the additional taxable value exempted will further be exempt as owned by a housing finance authority. The high assumes that 100 percent of the remaining taxable value will become exempt, and that an amount equal to 12.5 percent of the additional taxable value exempted will further be exempt as owned by a housing finance authority. The taxable value is grown using the non-homestead residential taxable value growth rate from the latest ad valorem conference. The bill first impacts the 2026 roll year.

Functionally identical language was scored by the conference on 4/18/2025. At the time, the high methodology was adopted, along with an additional $(1 M) per year for community land trusts.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	$0	$(1.1 M)	$0	(*)	$0	(*)
2026-27	$(1.1 M)	$(1.1 M)	(*)	(*)	(*)	(*)
2027-28	$(1.1 M)	$(1.1 M)	(*)	(*)	(*)	(*)
2028-29	$(1.1 M)	$(1.1 M)	(*)	(*)	(*)	(*)
2029-30	$(1.1 M)	$(1.1 M)	(*)	(*)	(*)	(*)

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Affordable Housing Exemption for Leased Land
Bill Number(s): HB 7031

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the high 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	(1.1)	0.0	(1.1)
2026-27	0.0	0.0	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
2027-28	0.0	0.0	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
2028-29	0.0	0.0	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
2029-30	0.0	0.0	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	(0.4)	0.0	(0.7)	0.0	(1.1)
2026-27	(0.4)	(0.4)	(0.7)	(0.7)	(1.1)	(1.1)
2027-28	(0.4)	(0.4)	(0.7)	(0.7)	(1.1)	(1.1)
2028-29	(0.4)	(0.4)	(0.7)	(0.7)	(1.1)	(1.1)
2029-30	(0.4)	(0.4)	(0.7)	(0.7)	(1.1)	(1.1)

	A	B	C	D	E	F	G
1	**2025 Statewide Aggregate Millage Rates**						
2	School	5.9037					
3	Non-School	10.4586					
4							
5	**Exemption Amount 24**	$ 4,900,725					
6	**Remaining School TV**	$ 4,339,408					
7	**Remaining Non-School TV**	$ 3,630,808					
8							
9	**Assumption**	**High**	**Middle**	**Low**			
10	**Share of Remaining TV to Exempt**	100%	90%	75%			
11	**Share Up for Housing Finance Authority Owned Land:**	12.5%	2.5%	0.0%			
12	**Share Up for 99 -> 90 Year Lease:**	0.0%	0.0%	0.0%			
13							
14	**Roll Year**	**Non-HX Res TV**	**Growth**	**School Exempt**	**Non-School Exempt**	**Add to High for Community Land Trusts**	
15	**2024**	$ 1,131,260,834,962		$ (4,339,408)	$ (3,630,808)	$ (1,000,000)	
16	**2025**	$ 1,228,347,905,354	9%	$ (4,711,825)	$ (3,942,411)	$ (1,000,000)	
17	**2026**	$ 1,320,387,320,723	7%	$ (5,064,879)	$ (4,237,814)	$ (1,000,000)	
18	**2027**	$ 1,401,963,841,291	6%	$ (5,377,799)	$ (4,499,636)	$ (1,000,000)	
19	**2028**	$ 1,481,156,083,893	6%	$ (5,681,573)	$ (4,753,805)	$ (1,000,000)	
20	**2029**	$ 1,560,873,222,239	5%	$ (5,987,360)	$ (5,009,659)	$ (1,000,000)	
21	**2030**	$ 1,643,259,487,764	5%	$ (6,303,386)	$ (5,274,080)	$ (1,000,000)	
22							
23	**Impact on School**						
24		High		Middle		Low	
25		Cash	Recurring	Cash	Recurring	Cash	Recurring
26	2025-26	$0.00	$(0.392 M)	$0.00	$(0.026 M)	$0.00	$(0.021 M)
27	2026-27	$(0.394 M)	$(0.394 M)	$(0.028 M)	$(0.028 M)	$(0.022 M)	$(0.022 M)
28	2027-28	$(0.397 M)	$(0.397 M)	$(0.029 M)	$(0.029 M)	$(0.024 M)	$(0.024 M)
29	2028-29	$(0.399 M)	$(0.399 M)	$(0.031 M)	$(0.031 M)	$(0.025 M)	$(0.025 M)
30	2029-30	$(0.401 M)	$(0.401 M)	$(0.033 M)	$(0.033 M)	$(0.027 M)	$(0.027 M)
31							
32	**Impact on Non-School**						
33		High		Middle		Low	
34		Cash	Recurring	Cash	Recurring	Cash	Recurring
35	2025-26	$0.000	$(0.686 M)	$0.000	$(0.038 M)	$0.000	$(0.031 M)
36	2026-27	$(0.689 M)	$(0.689 M)	$(0.041 M)	$(0.041 M)	$(0.033 M)	$(0.033 M)
37	2027-28	$(0.692 M)	$(0.692 M)	$(0.043 M)	$(0.043 M)	$(0.035 M)	$(0.035 M)
38	2028-29	$(0.695 M)	$(0.695 M)	$(0.046 M)	$(0.046 M)	$(0.037 M)	$(0.037 M)
39	2029-30	$(0.698 M)	$(0.698 M)	$(0.048 M)	$(0.048 M)	$(0.039 M)	$(0.039 M)
40							
41	**Total Impact**						
42		High		Middle		Low	
43		Cash	Recurring	Cash	Recurring	Cash	Recurring
44	2025-26	$0	$(1.1 M)	$0.00	$(0.064 M)	$0.00	$(0.052 M)
45	2026-27	$(1.1 M)	$(1.1 M)	$(0.068 M)	$(0.068 M)	$(0.056 M)	$(0.056 M)
46	2027-28	$(1.1 M)	$(1.1 M)	$(0.073 M)	$(0.073 M)	$(0.059 M)	$(0.059 M)
47	2028-29	$(1.1 M)	$(1.1 M)	$(0.077 M)	$(0.077 M)	$(0.062 M)	$(0.062 M)
48	2029-30	$(1.1 M)	$(1.1 M)	$(0.081 M)	$(0.081 M)	$(0.066 M)	$(0.066 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Agricultural Classification Extension for Citrus Farms
Bill Number(s): SB 7031

☐ **Entire Bill**
☑ **Partial Bill**: Sections 5 and 6
Sponsor(s): Representative Duggan
Month/Year Impact Begins: July 2025
Date(s) Conference Reviewed: April 18th, 2025 as SB 7034 – Sections 4 and 5, July 10th, 2025

Section 1: Narrative

a. **Current Law**: Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, shall continue to be classified as agricultural lands for 5 years after the date of execution of a compliance agreement between the landowner and the Department of Agriculture and Consumer Services, or a federal agency, as applicable, pursuant to such program or successor programs.

b. **Proposed Change**: Increases the duration of the classified use assessment to 10 years.

Section 2: Description of Data and Sources

Department of Citrus Contact
Abandoned Grove Compliance Agreement List – Citrus Health Response Program Contact
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in December 2024

Section 3: Methodology (Include Assumptions and Attach Details)

The taxable value was calculated by applying the average citrus value of $1350 and the de minimis value of up to $50 per acre to the 7 impacted groves participating in the Citrus Health Response Program. School and Non-School millage rates were applied to arrive at an impact. Discussions with the Department of Citrus and the new bill language indicate that the language would not apply retroactively. This impact was previously presented to the conference on March 21st, 2025, and further on March 28th, 2025, where the conference adopted the proposed below estimate.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$(0.1 M)		
2026-27			(*)	$(0.1 M)		
2027-28			(*)	$(0.1 M)		
2028-29			$(0.1 M)	$(0.1 M)		
2029-30			$(0.1 M)	$(0.1 M)		

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed impact.

	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	(0.1)	0.0	(0.1)
2026-27	0.0	0.0	0.0	0.0	(*)	(0.1)	0.0	(0.1)
2027-28	0.0	0.0	0.0	0.0	(*)	(0.1)	(*)	(0.1)
2028-29	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(*)	(0.1)
2029-30	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)

2025 Aggregate Millage Rates						
School	5.9037					
Non-School	10.4586					
Year	**TPP Growth**	**TV Impact**	**School**	**Non-School**	**Total: Middle**	**Recurring**
2025	4.02%	$ -	$ -	$ -	$ -	$ -
2026	4.02%	$ (260,208.00)	$ (1,536.19)	$ (2,721.41)	$ (4,257.60)	$ (144,570.41)
2027	4.02%	$ (2,798,510.00)	$ (16,521.56)	$ (29,268.50)	$ (45,790.06)	$ (144,570.41)
2028	4.02%	$ (6,450,769.00)	$ (38,083.40)	$ (67,466.01)	$ (105,549.42)	$ (144,570.41)
2029	4.01%	$ (8,835,580.00)	$ (52,162.61)	$ (92,407.80)	$ (144,570.41)	$ (144,570.41)

Total Impact						
	High		**Middle**		**Low**	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	$0	$0	$0	$(0.1 M)	$0	$0
2026-27	$0	$0	$(0.0 M)	$(0.1 M)	$0	$0
2027-28	$0	$0	$(0.0 M)	$(0.1 M)	$0	$0
2028-29	$0	$0	$(0.1 M)	$(0.1 M)	$0	$0
2029-30	$0	$0	$(0.1 M)	$(0.1 M)	$0	$0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Citrus Processing and Packinghouse Tangible Personal Property
Bill Number(s): HB 7031

☐ **Entire Bill**
☑ **Partial Bill**: Sections 3 and 4
Sponsor(s): Representative Duggan
Month/Year Impact Begins: January 2025
Date(s) Conference Reviewed: April 18, 2025 as SB 7034 Sections 2 and 3; July 10, 2025

Section 1: Narrative

a. **Current Law**: Section 193.4516 F.S. is related to the assessment of citrus fruit packing and processing equipment rendered unused due to Hurricane Irma or citrus greening. For purposes of ad valorem taxation, applying to the 2018 tax roll only, tangible personal property owned and operated by a citrus fruit packing or processing facility is deemed to have a market value no greater than its value for salvage, provided the tangible personal property is no longer used in the operation of the facility due to the effects of natural disasters Hurricane Irma or to citrus greening.

b. **Proposed Change**: Revises the language to read "packinghouse and processor" equipment and the salvage value reduction now applies to the 2025 tax roll only for equipment no longer used due to citrus greening. Packinghouse has the same meaning as provided in s. 601.03 (29): "Any building, structure, or place where citrus fruit is packed or otherwise prepared for market or shipment in fresh form." Processor has the same meaning as provided in s. 601.03 (32): "Any person engaged within this state in the business of canning, concentrating, or otherwise processing citrus fruit for market other than for shipment in fresh fruit form."

   Language is included to indicate property owners have until August 1, 2025 to submit applications, and denied applications may be challenged with the VABs within 25 days after TRIM notices are sent.

Section 2: Description of Data and Sources

TPP 2024 Final Roll
Florida Department of Citrus Contact
Results of the Ad Valorem Estimating Conference, March 5, 2025

Section 3: Methodology (Include Assumptions and Attach Details)

Data was provided by the Department of Citrus identifying commercial citrus packing houses and shippers as well as processors. There were 26 packinghouses and 39 processors on the list and 10 and 16, respectively, were matched to the TPP roll. For the matched businesses, a salvage value is calculated as 10 percent of the just value minus any exemptions. The taxable value is subtracted from that to arrive at an impact had the bill been in effect in 2024.

Low: When 193.4516 was in place for Irma and Citrus Greening in 2018, there were 3 total claims. 3 were for Irma damage, 0 were for citrus greening. The low assumes $0.

Middle: For the matched businesses, the impact is grown out to 2026 using the TPP growth rates from the most recent Ad Valorem Forecast.

High: The packing house impact is multiplied by 2.6 (26 businesses, 10 matched) and the processor impact is multiplied by 2.4 (39 businesses, 16 matched) to estimate the missing packers and processors, then the impact is grown out to 2026 using the TPP growth rates from the most recent Ad Valorem Forecast.

It is assumed that packinghouses will be impacted to a greater degree than processors. Processors can switch to importing fruit. For the middle and high it is assumed that 50 percent of packinghouses and 10 percent of processors will be unusable due to citrus greening in 2025. Statewide aggregate millage rates are then applied. The bill only impacts the 2025 roll.

Effectively identical language was scored by the conference on 3/28/2025. At that time, the middle estimate was adopted.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Citrus Processing and Packinghouse Tangible Personal Property
Bill Number(s): HB 7031

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	$(2.0 M)	$0	$(0.8 M)	$0	$0	$0
2026-27	$0	$0	$0	$0	$0	$0
2027-28	$0	$0	$0	$0	$0	$0
2028-29	$0	$0	$0	$0	$0	$0
2029-30	$0	$0	$0	$0	$0	$0

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the middle estimate.

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

	A	B	C	D	E	F	G
1	**2025 Statewide Aggregate Millage**						
2	School	5.9037					
3	Non-School	10.4586					
4							
5			**Found**	**Expected**			
6	**Total in NAICS**	(701,300,880)	172	172			
7	**Packing**	(7,634,263)	10	26			
8	**Processing**	(449,026,148)	16	39			
9							
10				**Middle**		**High**	
11	**Roll Year**	**TPP**	**Growth**	**Packing**	**Processing**	**Packing**	**Processing**
12	2024	180,320.82		(7,634,263)	(449,026,148)	(19,849,084)	(1,094,501,236)
13	2025	187,578.66	4.0%	(7,941,539)	(467,099,280)	(20,648,002)	(1,138,554,494)
14							
15	**Share of Packing Unusable Due to Greening**	50%					
16	**Share of Processing Unusable Due to Greening**	10%					
17							
18	**Total Impact**						
19		High		Middle		Low	
20		Cash	Recurring	Cash	Recurring	Cash	Recurring
21	2025-26	$(2.0 M)	$0	$(0.8 M)	$0	$0	$0
22	2026-27	$0	$0	$0	$0	$0	$0
23	2027-28	$0	$0	$0	$0	$0	$0
24	2028-29	$0	$0	$0	$0	$0	$0
25	2029-30	$0	$0	$0	$0	$0	$0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Flight Simulator Deemed Owned by Government
Bill Number(s): HB 7031

☒ **Entire Bill**
☒ **Partial Bill**: Section 13
Sponsor(s): Representative Duggan
Month/Year Impact Begins: January 2026
Date(s) Conference Reviewed: April 4, 2025 as Proposed Language; July 10, 2025

Section 1: Narrative

a. Current Law: 196.012(6) indicates that:

For purposes of determination of "ownership," buildings and other real property improvements which will revert to the airport authority or other governmental unit upon expiration of the term of the lease shall be deemed "owned" by the governmental unit and not the lessee.

b. Proposed Change: The following language is added to 196.012(6):

Also, for the purposes of determination of "ownership under this section or s. 196.199(5)," flight training simulators certified by the Federal Aviation Administration, and the equipment and software necessary for the operation of such simulators, which will revert to a governmental unit upon the expiration of the term of the lease shall be deemed "owned" by the governmental unit and not the lessee, provided the governing body of the governmental units has approved the lease.

The language effectively creates a tangible personal property exemption for FAA certified flight simulators that are leased to private entities but revert to a government unit upon the lease's expiration, provided the governing body of the receiving unit approved the lease.

Section 2: Description of Data and Sources

2024 Final NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in December 2024
Results of the Ad Valorem Estimating Conference, March 5, 2025

Section 3: Methodology (Include Assumptions and Attach Details)

The TPP roll identifies properties by location and NAICS code. Code 611512 is used for Flight Training and is defined: "This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both." One specific property was identified as a flight simulator with a relevant lease agreement. It has a remaining taxable value of $3.7m and a NAICS code of 336411, Aircraft Manufacturing. Additional flight simulators may be found in NAICS code 611699, representing all other miscellaneous schools and instruction.

Functionally identical language was presented to the conference on February 25, 2022. The methodology adopted is reproduced here as the middle.

The impact includes all of the known accounts, 10% of the remaining aircraft manufacturing naics code, 100% of the flight training naics code, and 10% of the remaining miscellaneous schools naics code as flight simulators. All of the known accounts are assumed to revert to government ownership upon expiration of the lease. Of the remaining, 10% are assumed to revert to government ownership upon expiration of a lease. This results in the high indicating 40 total relevant properties.

The 2024 aggregate millage rates are applied to the taxable value to produce school and non-school impacts, which are summed to the total impact of the bill. This is multiplied by 1.5 for consistency with the previously adopted impact. In the original impact, this value was grown using the County Taxable Value growth rate from the latest Ad Valorem Conference. The impact presented here uses the TPP growth rate from the latest conference. The bill first impacts the 2026 tax roll.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Flight Simulator Deemed Owned by Government
Bill Number(s): HB 7031

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$(0.9 M)		
2026-27			$(1.0 M)	$(1.0 M)		
2027-28			$(1.0 M)	$(1.0 M)		
2028-29			$(1.0 M)	$(1.0 M)		
2029-30			$(1.1 M)	$(1.1 M)		

Revenue Distribution:
Ad Valorem

Section 5: Consensus Estimate (Adopted: 07/10/2025) 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	(0.9)	0.0	(0.9)
2026-27	0.0	0.0	0.0	0.0	(0.9)	(0.9)	(0.9)	(0.9)
2027-28	0.0	0.0	0.0	0.0	(1.0)	(1.0)	(1.0)	(1.0)
2028-29	0.0	0.0	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)
2029-30	0.0	0.0	0.0	0.0	(1.1)	(1.1)	(1.1)	(1.1)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	(0.3)	0.0	(0.6)	0.0	(0.9)
2026-27	(0.3)	(0.3)	(0.6)	(0.6)	(0.9)	(0.9)
2027-28	(0.4)	(0.4)	(0.6)	(0.6)	(1.0)	(1.0)
2028-29	(0.4)	(0.4)	(0.7)	(0.7)	(1.1)	(1.1)
2029-30	(0.4)	(0.4)	(0.7)	(0.7)	(1.1)	(1.1)

Naics/Category	Count	naics_cd	tax_val	Naics Description
Known Accounts	2	336411 & 611512	$ 12,489,228	
Remaining Aircraft Manufacturing	105	336411	$ 193,947,919	This U.S. industry comprises establishments primarily engaged in one or more of the following: (1) manufacturing or assembling complete aircraft; (2) developing and making aircraft prototypes; (3) aircraft conversion (i.e., major modifications to systems); and (4) complete aircraft overhaul and rebuilding (i.e., periodic restoration of aircraft to original design specifications).
Flight Training	157	611512	$ 214,795,006	This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.
Remaining All Other Miscellaneous Schools and Instruction	2,124	611699	$ 29,584,791	This U.S. industry comprises establishments primarily engaged in offering instruction (except academic schools, colleges, and universities; business, computer, and management instruction; technical and trade instruction; and fine arts, sports, recreation, language, exam preparation, tutoring, and automobile driving instruction).

School Millage:	5.90
Non-School Millage:	10.46

Growth Rates	TPP Growth	County Taxable Value
2025	4.02%	7.79%
2026	4.02%	7.31%
2027	4.02%	6.54%
2028	4.02%	5.87%
2029	4.01%	5.73%
2030	4.01%	5.52%

Share 1 - Share that are Flight Simulators		Properties Implied by Share 1:
Known Accounts	100%	2
Remaining Aircraft Manufacturing	10%	11
Flight Training	100%	157
Remaining All Other Miscellaneous Schools and Instruction	10%	212
Share 2 - Share that Revert to Government Ownership		**Remaining Properties Implied by Share1 & 2:**
Known Accounts	100%	2
Remaining Aircraft Manufacturing	10%	1
Flight Training	10%	16
Remaining All Other Miscellaneous Schools and Instruction	10%	21
Total:		40

24-25	$ 54,306,084					
Multiplier:	1.5	http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2022/_pdf/page557-560.pdf				
Maximum Impact:	$ 7,376,402					

Impact on School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$(0.3 M)		
2026-27			$(0.3 M)	$(0.3 M)		
2027-28			$(0.4 M)	$(0.4 M)		
2028-29			$(0.4 M)	$(0.4 M)		
2029-30			$(0.4 M)	$(0.4 M)		

Impact on Non-School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$(0.6 M)		
2026-27			$(0.6 M)	$(0.6 M)		
2027-28			$(0.6 M)	$(0.6 M)		
2028-29			$(0.7 M)	$(0.7 M)		
2029-30			$(0.7 M)	$(0.7 M)		

Total Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$(0.9 M)		
2026-27			$(1.0 M)	$(1.0 M)		
2027-28			$(1.0 M)	$(1.0 M)		
2028-29			$(1.0 M)	$(1.0 M)		
2029-30			$(1.1 M)	$(1.1 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Gold Seal Child Care Facilities Property Tax Exemption
Bill Number(s): HB 7031

☐ **Entire Bill**
☒ **Partial Bill**: Section 21 and 22
Sponsor(s): Representative Duggan
Month/Year Impact Begins: January 1st, 2026
Date(s) Conference Reviewed: April 18th, 2025 as SB 7034 Sections 12, 13, and 36; July 10, 2025

Section 1: Narrative

a. **Current Law**: Section 196.198 of the F.S. lays out provisions regarding ad valorem taxation of educational property. Gold Seal care facilities are exempt from ad valorem taxation if the facility owns the property.

b. **Proposed Change**: Amends the Statutes to exempt the portion of properties that are Gold Seal Quality childcare facilities from ad valorem taxation, regardless of whether the property is owned or leased. If leased, this applies only to properties where the operator of the facility is responsible for the ad valorem tax payment.

Section 2: Description of Data and Sources
Gold Seal Quality Data, *The Children's Forum*
2025 Aggregate Statewide Millage Rates
2024 Final NAL Property Roll
2025 Ad Valorem Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)
The Gold Seal Quality Care (Gold Seal) program was established in 1996 to acknowledge childcare facilities and family day care homes that have gone above the required minimum licensing standards to become accredited by recognized agencies whose standards reflect quality in the level of care and supervision provided to children.

Under section 1002.945 of F.S., the portion of the parcel owned and used as childcare facilities that have achieved Gold Seal Quality Status are exempt from ad valorem taxation. This language extends this exemption to facilities that are leased.

A list of 1,914 Gold Seal facilities was used to match the address of these facilities to the 2024 NAL Property Roll by address. Of which, 956 were matched and the median amount claimed under this exemption was $948,235. Only 242 of these parcels had not claimed this exemption but also had taxable value greater than zero. The greater of the remaining taxable value and the median exemption amount of the parcels was totaled for school and non-school to arrive at an impact amount. This was then multiplied by the aggregate millage rates and forecasted using the non-residential taxable value growth rates from the 2025 Ad Valorem Estimating conference.

It is important to note that the report is updated daily and that out of the 1,914 Gold Seal facilities, 155 of them were family day cares without an address listed and thus could not be included in the match. Thus, the low only encompasses the impact amount of the matched parcels while the high uses a gross-up factor to account for the unmatched parcels.

A similar impact was scored at the 4/4/2025 impact conference where the middle was adopted.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	$(5.5 M)	$(5.5 M)	$(4.2 M)	$(4.2 M)	$(2.8 M)	$(2.8 M)
2026-27	$(5.9 M)	$(5.9 M)	$(4.4 M)	$(4.4 M)	$(2.9 M)	$(2.9 M)
2027-28	$(6.1 M)	$(6.1 M)	$(4.6 M)	$(4.6 M)	$(3.1 M)	$(3.1 M)
2028-29	$(6.4 M)	$(6.4 M)	$(4.8 M)	$(4.8 M)	$(3.2 M)	$(3.2 M)
2029-30	$(6.8 M)	$(6.8 M)	$(5.1 M)	$(5.1 M)	$(3.4 M)	$(3.4 M)

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Gold Seal Child Care Facilities Property Tax Exemption
Bill Number(s): HB 7031

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the middle estimate with zero for the FY 2025-26 cash.

	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	(4.2)	0.0	(4.2)
2026-27	0.0	0.0	0.0	0.0	(4.4)	(4.4)	(4.4)	(4.4)
2027-28	0.0	0.0	0.0	0.0	(4.6)	(4.6)	(4.6)	(4.6)
2028-29	0.0	0.0	0.0	0.0	(4.8)	(4.8)	(4.8)	(4.8)
2029-30	0.0	0.0	0.0	0.0	(5.1)	(5.1)	(5.1)	(5.1)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	(1.5)	0.0	(2.7)	0.0	(4.2)
2026-27	(1.6)	(1.6)	(2.8)	(2.8)	(4.4)	(4.4)
2027-28	(1.6)	(1.6)	(3.0)	(3.0)	(4.6)	(4.6)
2028-29	(1.7)	(1.7)	(3.1)	(3.1)	(4.8)	(4.8)
2029-30	(1.8)	(1.8)	(3.3)	(3.3)	(5.1)	(5.1)

	A	B	C	D	E	F	G
1							
2	*2025 Aggregate Millage Rates*						
3	School		5.904				
4	Non-School		10.459				
5							
6	*Gold Quality Seal*						
7	Count	Matched	Without Exemption	Total Taxable SD	Total Taxable NSD	Median Exemption	
8	1,914	956	242	$ 163,320,722	$ 157,980,042	$ 948,235	
9							
10	*Non-Residential Taxable Value Growth Rates*						
11	Year	School	Non-School		Gross-Up Factor		
12	2024	6.41%	8.27%		100.2%		
13	2025	3.98%	6.68%				
14	2026	4.41%	6.40%				
15	2027	4.32%	5.34%				
16	2028	4.54%	5.19%				
17	2029	4.53%	4.94%				
18	2030	4.55%	4.83%				
19	*3/25 Ad Valorem Estimating Conference*						
20							
21	*Impact on School*						
22		*High*		*Middle*		*Low*	
23		Cash	Recurring	Cash	Recurring	Cash	Recurring
24	2025-26	$(2.0 M)	$(2.0 M)	$(1.5 M)	$(1.5 M)	$(1.0 M)	$(1.0 M)
25	2026-27	$(2.1 M)	$(2.1 M)	$(1.6 M)	$(1.6 M)	$(1.0 M)	$(1.0 M)
26	2027-28	$(2.2 M)	$(2.2 M)	$(1.6 M)	$(1.6 M)	$(1.1 M)	$(1.1 M)
27	2028-29	$(2.3 M)	$(2.3 M)	$(1.7 M)	$(1.7 M)	$(1.1 M)	$(1.1 M)
28	2029-30	$(2.4 M)	$(2.4 M)	$(1.8 M)	$(1.8 M)	$(1.2 M)	$(1.2 M)
29							
30	*Impact on Non-School*						
31		*High*		*Middle*		*Low*	
32		Cash	Recurring	Cash	Recurring	Cash	Recurring
33	2025-26	$(3.5 M)	$(3.5 M)	$(2.6 M)	$(2.6 M)	$(1.8 M)	$(1.8 M)
34	2026-27	$(3.8 M)	$(3.8 M)	$(2.8 M)	$(2.8 M)	$(1.9 M)	$(1.9 M)
35	2027-28	$(4.0 M)	$(4.0 M)	$(3.0 M)	$(3.0 M)	$(2.0 M)	$(2.0 M)
36	2028-29	$(4.2 M)	$(4.2 M)	$(3.1 M)	$(3.1 M)	$(2.1 M)	$(2.1 M)
37	2029-30	$(4.4 M)	$(4.4 M)	$(3.3 M)	$(3.3 M)	$(2.2 M)	$(2.2 M)
38							
39	*Total Impact*						
40		*High*		*Middle*		*Low*	
41		Cash	Recurring	Cash	Recurring	Cash	Recurring
42	2025-26	$(5.5 M)	$(5.5 M)	$(4.2 M)	$(4.2 M)	$(2.8 M)	$(2.8 M)
43	2026-27	$(5.9 M)	$(5.9 M)	$(4.4 M)	$(4.4 M)	$(2.9 M)	$(2.9 M)
44	2027-28	$(6.1 M)	$(6.1 M)	$(4.6 M)	$(4.6 M)	$(3.1 M)	$(3.1 M)
45	2028-29	$(6.4 M)	$(6.4 M)	$(4.8 M)	$(4.8 M)	$(3.2 M)	$(3.2 M)
46	2029-30	$(6.8 M)	$(6.8 M)	$(5.1 M)	$(5.1 M)	$(3.4 M)	$(3.4 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Agricultural TPP Exemption
Bill Number(s): CS/HJR 1215

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Representative Alvarez
Month/Year Impact Begins: January 1st, 2027
Date(s) Conference Reviewed: March 28th, 2025; April 18th, 2025 as CS/SJR 318; July 10, 2025

Section 1: Narrative

a. **Current Law**: Section 3 , Article VII of the Florida Constitution provides ad valorem tax exemption criteria.

b. **Proposed Change**: Adds an additional criterion which provides an ad valorem exemption to Tangible Personal Property that is located on property designated as agricultural, used in agriculture production or agrotourism, and owned by the land/leaseholder of the property.

Section 2: Description of Data and Sources

Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in August 2025
Results of the Ad Valorem Estimating Conference, March 5th, 2025
2024 Final NAP Tangible Personal Property Tax Roll

Section 3: Methodology (Include Assumptions and Attach Details)

All agricultural equipment on property designated as classified use was identified using the NAICS codes beginning with '11' for Agriculture, Forestry, Fishing and Hunting activity. Activity for fishing, hunting, and trapping (114) were excluded. The total taxable value of these items was calculated and then multiplied by the aggregate statewide millage rates before being forecasted using the TPP growth rates from the 2025 Ad Valorem Estimating Conference. Furthermore, since agrotourism is typically conducted on land used for agriculture, these TPP items are already being classified as agricultural since the listed code represents the primary activity of the account.

The joint resolution goes into effect in 2027. The impact is zero/negative indeterminant due to the requirement for a statewide referendum. The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$0	$0		
2026-27			$0	$0		
2027-28			$(31.0 M)	$(31.0 M)		
2028-29			$(32.3 M)	$(32.3 M)		
2029-30			$(33.6 M)	$(33.6 M)		

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Agricultural TPP Exemption
Bill Number(s): CS/HJR 1215

Section 5: Consensus Estimate (Adopted: 07/10/2025) The impact is zero/negative indeterminant due to the requirement for a statewide referendum.

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

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
2025-26	0.0	(10.4)	0.0	(18.3)	0.0	(28.7)
2026-27	0.0	(10.8)	0.0	(19.1)	0.0	(29.9)
2027-28	(11.2)	(11.2)	(19.8)	(19.8)	(31.0)	(31.0)
2028-29	(11.6)	(11.6)	(20.6)	(20.6)	(32.2)	(32.2)
2029-30	(12.1)	(12.1)	(21.5)	(21.5)	(33.6)	(33.6)

	A	B	C	D	E	F	G
1							
2	2025 Aggregate Millage Rates						
3	School		5.904				
4	Non-School		10.459				
5							
6	*TPP Growth Rates*						
7	2024	5.31%					
8	2025	4.02%					
9	2026	4.02%					
10	2027	4.02%					
11	2028	4.02%					
12	2029	4.01%					
13	2030	4.01%					
14	*3/25 Ad Valorem Estimating Conference*						
15							
16	*Ag TPP*	Parcels	Total TV				
17	*Parcels*	18,914	$ 1,685,446,036				
18							
19	*Impact on School*						
20		*High*		*Middle*		*Low*	
21		Cash	Recurring	Cash	Recurring	Cash	Recurring
22	2025-26			$(10.4 M)	$(10.4 M)		
23	2026-27			$(10.8 M)	$(10.8 M)		
24	2027-28			$(11.2 M)	$(11.2 M)		
25	2028-29			$(11.6 M)	$(11.6 M)		
26	2029-30			$(12.1 M)	$(12.1 M)		
27							
28	*Impact on Non-School*						
29		*High*		*Middle*		*Low*	
30		Cash	Recurring	Cash	Recurring	Cash	Recurring
31	2025-26			$(18.3 M)	$(18.3 M)		
32	2026-27			$(19.1 M)	$(19.1 M)		
33	2027-28			$(19.8 M)	$(19.8 M)		
34	2028-29			$(20.6 M)	$(20.6 M)		
35	2029-30			$(21.5 M)	$(21.5 M)		
36							
37	*Total Impact*						
38		*High*		*Middle*		*Low*	
39		Cash	Recurring	Cash	Recurring	Cash	Recurring
40	2025-26			$(28.7 M)	$(28.7 M)		
41	2026-27			$(29.8 M)	$(29.8 M)		
42	2027-28			$(31.0 M)	$(31.0 M)		
43	2028-29			$(32.3 M)	$(32.3 M)		
44	2029-30			$(33.6 M)	$(33.6 M)		
45							

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: VAB Evidence Exchange
Bill Number(s): HB 7031

☐ **Entire Bill**
☑ **Partial Bill**: Section 7
Sponsor(s): Representative Duggan
Month/Year Impact Begins: July 2025
Date(s) Conference Reviewed: April 18th, 2025 as HB 7033 – Section 4; July 10, 2025

Section 1: Narrative

a. **Current Law**: Section 194.011 (4)(a), F.S. states that at least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. Subsection (4)(b) reads, no later than 7 days before the hearing, if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. Procedures for the exchange of information and evidence by the property appraiser and the petitioner are required to be consistent with s. 194.032.

b. **Proposed Change**: Increases the period before the hearing in which the property appraiser must provide the petitioner a list of evidence from 7 days to at least 15 days. No longer requires a written request. Adds subsection (4) to the procedures required for hearings before the value adjustment board for the exchange of information and evidence.

Section 2: Description of Data and Sources

Discussion with Property Tax Oversight

Section 3: Methodology (Include Assumptions and Attach Details)

There is no quantifiable impact as the language simply allows more time for a VAB petitioner to review evidence against them. Additionally, there are no new powers granted, nor are any changes made to the tax base or the petitioning process.
Low: A zero impact is proposed as there's no evidence that if the Property Appraiser provides the evidence to the taxpayer more quickly, they would prevail more often.
High: A zero negative indeterminant is proposed to capture any unexpected variance.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 07/10/2025) The conference adopted the high estimate with negative indeterminate recurring.

	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/(**)	(**)
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: Article V Fees/Highway Safety Fees/Other Taxes and Fees
Issue: School Bus Infractions
Bill Number(s): CS CS CS SB 462

☐ **Entire Bill**
☒ **Partial Bill**: Sections 3, 4, 7, and 9
Sponsor(s): Senator DiCeglie
Month/Year Impact Begins: 07/01/2025
Date(s) Conference Reviewed: 04/25/2025 as Amendment 133278 to CS CS CS SB 462 - Sections 4, 5, 7, and 8; 07/10/2025

Section 1: Narrative

a. **Current Law**: Section 316.173, F.S. requires that if a person who has been sent a notice of violation for failure to stop for a school bus or illegal passing of a school bus and the violation was detected by a school bus infraction detection system, the person has 30 days to pay the penalty or furnish an affidavit contesting liability. Failure to do either within the 30 days will result in the issuance of a uniform traffic citation (UTC). A court that has jurisdiction over traffic violations shall determine whether a violation has occurred. If the notice of violation is upheld, the court may require the petitioner to pay costs. Section 316.650, F.S. requires traffic enforcement officers, or traffic enforcement agencies in the case of an automated citation issuance system, shall provide a replica of the citation data to the court having jurisdiction over the alleged offense. Section 318.18, F.S. lists fines for traffic infractions. The fine for passing a school bus and failure to stop for a school bus is $200. Section 318.21, F.S. instructs the disposition of civil penalties received by county courts with exceptions.

b. **Proposed Change**: Section 316.173, F.S. is revised to require that if a person who has been sent a notice of violation for failure to stop for a school bus or illegal passing of a school bus and the violation was detected by a school bus infraction detection system, the person has <u>60</u> days to pay the penalty or furnish an affidavit contesting liability. Failure to do either within the <u>60</u> days will result in the issuance of a uniform traffic citation. A <u>local hearing officer appointed by the school district or county</u> shall determine whether a violation has occurred. If the notice of violation is upheld, the <u>hearing officer shall</u> require the petitioner to pay costs. Section 316.650, F.S. is revised to conform to previous changes. Sections 318.18 and 318.21, F.S. are revised so that if a violation for failure to stop for a school bus or passing a school bus is enforced by an infraction detection system and triggers a uniform traffic citation, <u>the $200 fine is remitted to the school district instead of per 318.21, F.S.</u>

Section 2: Description of Data and Sources

Contact with CCOC and HSMV staff
February 2025 Article V REC
2024_Distribution_Schedule_-.pdf
school-bus-school-zone_summary_fy23-24.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

There are three factors in the bill which would result in revenue impacts. First, there is a negative impact to UTC's from increasing the number of days before the UTC is issued from 30 days to 60 days. Second, the bill changes the $200 base fee distribution when a UTC is issued from the 318.21, F.S. distribution to the school district. Third, there is an indeterminate and likely insignificant impact to shifting the recuperation of cost when a citation is challenged from the court system to the school district or county. The third impact is indeterminate because in current law, the decision of whether or not to impose costs is at the court's discretion.

To determine the impact of the first two factors listed above, the number of UTC's issued per school bus violations enforced by an infraction detection system was observed from the December 2024 School Bus and School Zone Cameras Summary Report published by HSMV. This data is through October 2024, so it will need to be annualized. The annualized number of violations was grown by the allocated traffic growth rate per the most recent Article V REC. It is assumed that there will be a 10% reduction to UTC's due to extending the window in which violations could be paid without triggering a UTC to 60 days. The current forecasted total fees and distributions was compared to the new forecasted total fees and distributions. The result for GR, state trust, and local were all comfortably under the significance threshold.

Note that the data used in this analysis is based on early-stage implementation of the school bus violation detection system program. There is strong possibility that participation in these programs could continue to increase.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Highway Safety Fees/Other Taxes and Fees
Issue: School Bus Infractions
Bill Number(s): CS CS CS SB 462

Section 4: Proposed Revenue Impact

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

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

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

Revenue Distribution:
General Revenue, Local Trust Funds, Multiple State Trust Funds (see attached spreadsheet)

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

Data and Assumptions (School Bus Violations via Detection System)

Data and Assumptions		Allocated Traffic Growth Rates	
NOV's Paid (data through October 2024)	34,461	2023-2024	6.4%
NOV's Contested (data through October 2024)	1,814	2024-2025	0.6%
UTC's (data through October 2024)	9	2025-2026	1.5%
% Reduction in UTC's	10%	2026-2027	1.1%
		2027-2028	0.7%
		2028-2029	0.7%
		2029-2030	0.4%

Current Estimate

	UTC's Issued	UTC $16 Fee GR	UTC $16 Fee HSOTF	ACC TF $3	Clerk $32.50	GR $5	SCRTF $5	SARTF $3.33	ICD TF $1.67	Total Base Fine Collected @ $200
2023-2024	27	$ 176	$ 257	$ 81	$ 878	$ 135	$ 135	$ 90	$ 45	5,400
2024-2025	27	$ 176	$ 258	$ 81	$ 882	$ 136	$ 136	$ 90	$ 45	5,430
2025-2026	28	$ 179	$ 262	$ 83	$ 895	$ 138	$ 138	$ 92	$ 46	5,510
2026-2027	28	$ 181	$ 265	$ 84	$ 905	$ 139	$ 139	$ 93	$ 47	5,570
2027-2028	28	$ 182	$ 266	$ 84	$ 912	$ 140	$ 140	$ 93	$ 47	5,609
2028-2029	28	$ 184	$ 268	$ 85	$ 918	$ 141	$ 141	$ 94	$ 47	5,649
2029-2030	28	$ 184	$ 269	$ 85	$ 921	$ 142	$ 142	$ 94	$ 47	5,669

	10% Clerks	Child Welfare Trust Fund	Juv. Justice Trust Fund	Clerks	County PRMTF	GR 20.6%	EMS TF 7.2%	ACC TF 5.1%	B&SC TF 8.2%	DOR G&D TF 2.0%	Clerk 0.5%	Clerk or County 56.4%
2023-2024	$ 540	$ 27	$ 27	$ 169	$ 169	$ 921	$ 322	$ 228	$ 366	$ 89	$ 22	$ 2,520
2024-2025	$ 543	$ 27	$ 27	$ 170	$ 170	$ 926	$ 324	$ 229	$ 368	$ 90	$ 22	$ 2,534
2025-2026	$ 551	$ 28	$ 28	$ 172	$ 172	$ 939	$ 328	$ 233	$ 374	$ 91	$ 23	$ 2,572
2026-2027	$ 557	$ 28	$ 28	$ 174	$ 174	$ 949	$ 332	$ 235	$ 378	$ 92	$ 23	$ 2,599
2027-2028	$ 561	$ 28	$ 28	$ 175	$ 175	$ 956	$ 334	$ 237	$ 381	$ 93	$ 23	$ 2,618
2028-2029	$ 565	$ 28	$ 28	$ 177	$ 177	$ 963	$ 337	$ 238	$ 383	$ 93	$ 23	$ 2,637
2029-2030	$ 567	$ 28	$ 28	$ 177	$ 177	$ 966	$ 338	$ 239	$ 385	$ 94	$ 23	$ 2,646

New Estimate

	UTC's Issued	UTC $16 Fee GR	UTC $16 Fee HSOTF	ACC TF $3	Clerk $32.50	GR $5	SCRTF $5	SARTF $3.33	ICD TF $1.67	Total Base Fine Collected @ $200	School Districts
2025-2026	25	$ 161	$ 236	$ 74	$ 806	$ 124	$ 124	$ 83	$ 41	4,959	$ 4,959
2026-2027	25	$ 163	$ 238	$ 75	$ 815	$ 125	$ 125	$ 83	$ 42	5,013	$ 5,013
2027-2028	25	$ 164	$ 240	$ 76	$ 820	$ 126	$ 126	$ 84	$ 42	5,048	$ 5,048
2028-2029	25	$ 165	$ 242	$ 76	$ 826	$ 127	$ 127	$ 85	$ 42	5,084	$ 5,084
2029-2030	26	$ 166	$ 242	$ 77	$ 829	$ 128	$ 128	$ 85	$ 43	5,102	$ 5,102

Article V

	GR	Trust	Local
2025-2026	**$ (953)**	**$ (1,053)**	**$ (3,407)**
2026-2027	**$ (963)**	**$ (1,065)**	**$ (3,444)**
2027-2028	**$ (970)**	**$ (1,072)**	**$ (3,469)**
2028-2029	**$ (977)**	**$ (1,080)**	**$ (3,493)**
2029-2030	**$ (981)**	**$ (1,084)**	**$ (3,505)**

Other Taxes and Fees Impact

	GR	Trust	Local
2025-2026	**$ -**	**$ (236)**	**$ 4,959**
2026-2027	**$ -**	**$ (238)**	**$ 5,013**
2027-2028	**$ -**	**$ (240)**	**$ 5,048**
2028-2029	**$ -**	**$ (242)**	**$ 5,084**
2029-2030	**$ -**	**$ (242)**	**$ 5,102**

Highway Safety Impact

	GR	Trust	Local
2025-2026	**$ (18)**	**$ (26)**	**$ -**
2026-2027	**$ (18)**	**$ (26)**	**$ -**
2027-2028	**$ (18)**	**$ (27)**	**$ -**
2028-2029	**$ (18)**	**$ (27)**	**$ -**
2029-2030	**$ (18)**	**$ (27)**	**$ -**

Total Impact

	GR	Trust	Local	Total
2025-2026	**$ (971)**	**$ (1,315)**	**$ 1,552**	**$ (734)**
2026-2027	**$ (981)**	**$ (1,329)**	**$ 1,569**	**$ (742)**
2027-2028	**$ (988)**	**$ (1,339)**	**$ 1,580**	**$ (747)**
2028-2029	**$ (995)**	**$ (1,348)**	**$ 1,591**	**$ (753)**
2029-2030	**$ (999)**	**$ (1,353)**	**$ 1,597**	**$ (755)**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax
Issue: 26% Distribution of Select Medical Centers
Bill Number(s): HB 7031
☐ **Entire Bill**
☒ **Partial Bill**: Section 84
Sponsor(s): Representative Duggan
Month/Year Impact Begins: July 1, 2025
Date(s) Conference Reviewed: April 18, 2025 as SB 7034 – Section 32; July 10, 2025

Section 1: Narrative

a. Current Law: Section 561.121, F.S., first directs 2% of monthly collection of excise taxes on alcoholic beverages, established in ss. 563.05, 564.06, and 565.12 and s. 565.02(9), F.S., be deposited into the Alcoholic Beverage and Tobacco Trust Fund. Then, 13% of monthly collections, pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12, F.S., shall be paid in the following shares:

One-third to the University of Miami Sylvester Comprehensive Cancer Center;
One-sixth to the Brain Tumor Immunotherapy Program at the University of Florida Health Shands Cancer Center;
One-sixth to the Norman Fixel Institute for Neurological Diseases at the University of Florida; and
One-third to the Mayo Clinic Comprehensive Cancer Center in Jacksonville.

The distributions to these medical centers may not exceed $30 million per fiscal year.
The remainder of the funds collected shall be credited to the General Revenue Fund.

b. Proposed Change: SPB 7034 – Section 32 amends current law by increasing the percentage of monthly collections allocated to medical centers and increases the yearly cap.

26% of monthly collections, pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12, F.S., shall be paid in the following shares:

One-third to the University of Miami Sylvester Comprehensive Cancer Center;
One-sixth to the Brain Tumor Immunotherapy Program at the University of Florida Health Shands Cancer Center;
One-sixth to the Norman Fixel Institute for Neurological Diseases at the University of Florida; and
One-third to the Mayo Clinic Comprehensive Cancer Center in Jacksonville.

The distributions to these medical centers may not exceed $60 million per fiscal year.
The remainder of the funds collected shall be credited to the General Revenue Fund.

Section 2: Description of Data and Sources

March 14, 2025, General Revenue Estimating Conference
March 25, 2025, Monthly Revenue Estimating Conference

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax
Issue: 26% Distribution of Select Medical Centers
Bill Number(s): HB 7031
Section 3: Methodology (Include Assumptions and Attach Details)

The analysis was based on the 26% distribution rate and the cap of $60 million. There are sufficient revenues available to reach the threshold in each year of the forecast horizon, utilizing the March 14, 2025, General Revenue Estimating Conference results. The University of Miami is a private university, the University of Florida is public, and the Mayo Clinic is a nonprofit medical center. Therefore, one-third of the distribution, a maximum of $20 million, will stay with a state-funded school.

Below are the yearly calculations:

	Beverage Tax Components					General Revenue Components		
	Beverage Wholesale Tax	Pre-Consensed Tax Credits	2% ABT	Distribution to Select Medical Centers	Unused DBPR Distribution	General Revenue	Service Charge	Total GR
2018-19	734.0	425.1	12.5		10.0	305.3	1.1	305.3
2019-20	744.2	443.8	12.9		10.0	296.4	1.1	296.4
2020-21	791.7	453.1	13.4		10.0	333.9	1.3	333.9
2021-22	831.5	472.5	15.3		10.0	352.4	1.3	352.4
2022-23	823.5	506.1	14.4		10.0	311.9	1.1	311.9
2023-24	815.0	473.6	15.1		20.0	345.0	1.3	345.0
2024-25	807.3	490.3	14.1	30.0	12.0	281.5	3.4	284.9
2025-26	815.2	491.9	14.3	60.0	10.0	253.4	5.6	259.0
2026-27	823.9	493.9	14.4	60.0	10.0	260.0	5.6	265.6
2027-28	832.1	495.9	14.6	60.0	10.0	266.0	5.6	271.6
2028-29	840.6	497.9	14.7	60.0	10.0	272.4	5.6	278.0
2029-30	849.2	499.9	14.9	60.0	10.0	278.2	6.2	284.4

GR Service Charge is distributed quarterly, lagged by one month.
Below are the monthly calculations for FY 2025-26 and 2026-27 under the proposed language, including adopted FY 2024-25 numbers for comparison. Please note that the GR Service charge for July 2025 is the collection expected for April – June of 2025.

Wholesale Tax	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2024-25	62.3	61.2	61.9	58.5	67.9	68.9	77.9	62.2	65.4	82.1	66.9	72.1	**807.3**
2025-26	62.9	61.8	62.5	59.1	68.6	69.6	78.7	62.8	66.1	82.9	67.6	72.8	**815.2**
2026-27	72.4	60.3	65.9	59.7	60.1	72.5	79.8	60.9	66.7	83.7	68.3	73.5	**823.9**
Scholarships	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2024-25	30.4	39.5	41.1	36.1	42.1	45.8	49.5	43.3	42.8	49.1	40.1	30.5	**490.3**
2025-26	30.5	39.6	41.2	36.2	42.2	45.9	49.7	43.4	42.9	49.2	40.2	30.7	**491.9**
2026-27	29.3	39.1	43.4	39.9	44.9	48.2	54.2	41.0	40.5	46.4	38.0	29.0	**493.9**
Net Beverage	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2024-25	31.9	21.7	20.8	22.4	25.8	23.1	28.4	18.9	22.6	33.0	26.8	41.6	**317.0**
2025-26	32.4	22.2	21.3	22.9	26.3	23.6	29.0	19.4	23.2	33.7	27.4	42.1	**323.3**
2026-27	43.1	21.2	22.5	19.9	15.1	24.3	25.6	19.9	26.2	37.3	30.3	44.5	**330.0**
2% Admin	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2024-25	0.6	1.0	2.1	1.2	0.5	14.7	0.6	13.9	1.5	1.8	1.3	1.4	**40.5**
2025-26	1.1	1.1	1.1	1.0	1.2	1.2	1.4	1.1	1.2	1.5	1.2	1.3	**14.3**
2026-27	1.3	1.1	1.2	1.0	1.1	1.3	1.4	1.1	1.2	1.5	1.2	1.3	**14.4**
GR Service Charge	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2025-26	0.7			1.7			1.7			0.9			**5.0**
2026-27	0.5			1.9			1.4			1.7			**5.6**
Unused Distribution	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2024-25	0.0	0.0	0.0	0.0	0.0	12.0	0.0	0.0	0.0	0.0	0.0	0.0	**12.0**
2025-26	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	**10.0**
2026-27	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	**10.0**
30 M to Med Centers	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2025-26	8.3	5.6	5.4	5.8	6.7	6.0	7.4	4.9	5.9	4.0	0.0	0.0	**60.0**
2026-27	11.0	5.4	5.7	5.1	3.9	6.2	6.5	5.1	6.7	4.4	0.0	0.0	**60.0**
ABT FLAIR	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2024-25	0.6	1.0	2.1	1.2	0.5	14.7	0.6	13.9	3.2	5.1	1.3	1.4	**45.5**
2025-26	10.1	6.7	6.5	8.6	7.9	7.2	10.5	6.0	7.1	6.3	1.2	1.3	**79.3**
2026-27	12.8	6.5	6.9	8.1	5.0	7.5	9.3	6.2	7.9	7.5	1.2	1.3	**80.0**
General Revenue	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	**Total**
2024-25	31.3	20.7	18.7	21.2	25.3	20.4	27.8	5.0	18.7	27.9	25.6	38.9	**281.5**
2025-26	22.3	15.5	14.8	14.3	18.4	28.4	18.5	13.4	16.1	27.3	26.2	40.7	**256.0**
2026-27	30.3	14.8	15.7	21.8	10.2	16.8	16.3	13.7	18.4	29.7	29.1	43.3	**260.0**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax
Issue: 26% Distribution of Select Medical Centers
Bill Number(s): HB 7031
Section 4: Proposed Revenue Impact
There are three changes resulting from the 26% distribution to medical centers:

1. The amount transferred to medical centers is increased from a maximum of $30 million to $60 million.
2. The GR Service Charge will increase because more money will be deposited into ABT monthly before being transferred to medical centers (26% of 98% rather than 13% of 98%).
3. General Revenue will be lower because of the increase in distributions.

The tables below show a $30 million impact. A $30 million impact is shown, rather than the full $60 million, because the adopted forecast for Beverage already accounts for $30 million distribution to medical centers.

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			($30.0)	($30.0)		
2026-27			($30.0)	($30.0)		
2027-28			($30.0)	($30.0)		
2028-29			($30.0)	($30.0)		
2029-30			($30.0)	($30.0)		

Service Charge	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$1.5	$2.1		
2026-27			$2.0	$2.0		
2027-28			$2.0	$2.0		
2028-29			$1.9	$1.9		
2029-30			$2.4	$2.4		

Net GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			($28.5)	($27.9)		
2026-27			($28.0)	($28.0)		
2027-28			($28.0)	($28.0)		
2028-29			($28.1)	($28.1)		
2029-30			($27.6)	($27.6)		

Local/ Other	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$10.0	$10.0		
2026-27			$10.0	$10.0		
2027-28			$10.0	$10.0		
2028-29			$10.0	$10.0		
2029-30			$10.0	$10.0		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax
Issue: 26% Distribution of Select Medical Centers
Bill Number(s): HB 7031
Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(28.5)	(27.9)	0.0	0.0	10.0	10.0	(18.5)	(17.9)
2026-27	(28.0)	(28.0)	0.0	0.0	10.0	10.0	(18.0)	(18.0)
2027-28	(28.0)	(28.0)	0.0	0.0	10.0	10.0	(18.0)	(18.0)
2028-29	(28.1)	(28.1)	0.0	0.0	10.0	10.0	(18.1)	(18.1)
2029-30	(27.6)	(27.6)	0.0	0.0	10.0	10.0	(17.6)	(17.6)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Communication Services Tax
Issue: Utility Relocation Reimbursement Grant Program
Bill Number(s): CS/HB 703

☐ **Entire Bill**
☒ **Partial Bill**: Section 1
Sponsor(s): Representative Robinson
Month/Year Impact Begins: October 1st, 2025
Date(s) Conference Reviewed: April 25th, 2025 as CS/CS/CS/SB 818 – Section 1; July 10th, 2025

Section 1: Narrative

a. **Current Law**: In a fiscal year, the greater of $500M minus 4.6% of the proceeds of the taxes collected or the 5.2% of all other taxes collected pursuant to s.202.18(1)(b) and (2)(b) shall be deposited into the General Revenue fund in monthly installments. Following this distribution, 8.9744% of taxes remitted by sales tax dealers in participating counties shall be transferred into the Local Government Half-Cent Sales Tax Clearing Trust Fund and the amount to be transferred is to be reduced by 0.1% for distribution to the Public Employee Relations Commission Trust Fund and distributed accordingly.

b. **Proposed Change**: The 8.9744% of taxes remitted by sales tax dealers are to be transferred in two parts: (1)A total $50M of CST proceeds shall be transferred to the Department of Commerce in monthly installments to the Grants and Donations Trust Fund for the Utility Relocation Reimbursement Grant Program. The remainder shall be transferred to the Local Government Half-Cent Sales Tax Clearing Trust Fund and the amount to be transferred shall be reduced by 0.1018% beginning October 1, 2025 and is to be distributed to the Public Employee Relations Commission Trust Fund.

Section 2: Description of Data and Sources
DOR Sales Tax Collection Report
March 2025 General Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)
The DOR Sales Tax Collections report was used to tabulate communication service tax collections and distributions. As per the language, $50M from the collections were allotted to the new Grants and Donations Trust Fund, with the remainder being disbursed to the Half-Cent distribution. An annual deduction of 0.1018% was taken from the Half-Cent distributions for the Public Employee Relations Commission Trust Fund.

This language alters revenue distributions, but not revenue collection; thus, the total revenue impact of this bill is $0.

Section 4: Proposed Revenue Impact

Distribution to Half Cent

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$(50.0 M)	$(50.0 M)		
2026-27			$(50.0 M)	$(50.0 M)		
2027-28			$(50.0 M)	$(50.0 M)		
2028-29			$(50.0 M)	$(50.0 M)		
2029-30			$(50.0 M)	$(50.0 M)		

Distribution to Grants and Donations TF

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$50.0 M	$50.0 M		
2026-27			$50.0 M	$50.0 M		
2027-28			$50.0 M	$50.0 M		
2028-29			$50.0 M	$50.0 M		
2029-30			$50.0 M	$50.0 M		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Communication Services Tax
Issue: Utility Relocation Reimbursement Grant Program
Bill Number(s): CS/HB 703

Distribution to Public Employee Relations Commission TF

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

Distribution to GR

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

Revenue Distribution: Communication Services Tax

Section 5: Consensus Estimate (Adopted: 07/10/2025) 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	50.0	50.0	(50.0)	(50.0)	0.0	0.0
2026-27	0.0	0.0	50.0	50.0	(50.0)	(50.0)	0.0	0.0
2027-28	0.0	0.0	50.0	50.0	(50.0)	(50.0)	0.0	0.0
2028-29	0.0	0.0	50.0	50.0	(50.0)	(50.0)	0.0	0.0
2029-30	0.0	0.0	50.0	50.0	(50.0)	(50.0)	0.0	0.0

	A	B	C	D	E	F	G
1		Yes/No	Set To Be...				
2	*(A) Enable Distribution to Grants and Donations TF*	Yes	50,000,000				
3	*(B) Modify Public Employee Relations Commission TF*	Yes	0.1018%				
4							
5	**Total**	IN-STATE	OUT-OF-STATE	TOTAL		CURRENT	DIFFERENCE
6		COLLECTIONS	COLLECTIONS	COLLECTIONS		LAW	
7							
8	ESTIMATED COLLECTIONS			46,404,198,198			
9	LOCAL GOVERNMENT DISCRETIONARY SHARE			(4,218,450,979)			
10	INDIGENT CARE SURTAX SHARE			(553,725,230)			
11	CHARTER COUNTY TRANSPORTATION SHARE			(872,541,444)			
12	LOCAL OPTION TOURIST DEVELOPMENT SHARE			(14,761,666)			
13	DIESEL FUEL			(21,127,825)			
14	2.6% GROSS RECEIPTS TAX			(203,987,017)			
15	ESTIMATED RETURNED ITEMS			(139,286,852)			
16	ESTIMATED REFUNDS			(93,754,461)			
17	TRANSFERS			(8,236,725)			
18	SUT COLLECTION ALLOW DONATION FOR EDUC			(1,328,709)			
19							
20							
21	HOPE SCHOLARSHIP (MOTOR VEHICLES)	72,599,921	16,590				
22	SALES TAX CREDIT SCHOLARSHIP (COMM RENT)	575,429	-				
23	DIRECT PAY SCHOLARSHIP	4,872,434	-				
24	NEW WORLDS READING INITIATIVE	14,976,529	-				
25	STRONG FAMILIES TAX CREDIT	1,000,000	-				
26							
27							
28	NET SALES TAX COLLECTIONS (ADJUSTED)	33,237,434,964	7,039,562,325	40,276,997,289			
29	TRANSFERS	-	-	-			
30	AUDIT ASSESSMENTS (DEPOSITED DIRECTLY INTO GR)	-	(145,293,280)	(145,293,280)			
31	SAP AUDIT ASSESSMENTS	157,169,937	38,311,397	195,481,334			
32	AUDITED ADJUSTMENT - February 2024	26,493,283	(45,398,380)	(18,905,098)			
33	AUDITED ADJUSTMENT	-	-	-			
34	ADJUSTMENT-FY 22/23	-	-	-			
35	TRANSFER FROM CST	578,651,171	-	578,651,171			
36	SATELLITE STATE PORTION	47,392,638	-	47,392,638			
37	TOTAL COLLECTIONS	34,047,141,992	6,887,182,062	40,934,324,054			
38							
39							
40	STATE INFRASTRUCTURE FUND:						
41	TOTAL COLLECTIONS	34,047,141,992	6,887,182,062	40,934,324,054			
42	SIF SHARE	0.052	0.052	0.052			
43	TOTAL SIF DISTRIBUTION (REMAINS IN GR)	1,770,451,384	358,133,467	2,128,584,851			
44							
45							
46	HALF-CENT SALES TAX DISTRIBUTION:						
47	TOTAL COLLECTIONS	34,047,141,992		40,934,324,054			
48	LESS IN-STATE SIF	1,770,451,384					
49	PLUS SALES TAX SCHOLARSHIPS	89,135,049	15,727				
50	NET COLLECTIONS	32,365,825,658					
51	HALF-CENT & PUBLIC EMP SHARE	0.089744					
52	HALF-CENT & PUBLIC EMP DISTRIBUTIONS	2,904,638,658					
53	**Grants and Donations Trust Fund**	**50,000,000**		**50,000,000**			
54	**NEW Half-Cent Base**	**2,854,638,658**					
55	**PUBLIC EMPLOYEES RELATIONS SHARE**	**0.001018**					
56	AVAILABLE FOR PUBLIC EMPLOYEES RELATIONS	2,906,022					
57	NET HALF-CENT DISTRIBUTION TO JURISDICTIONS	2,851,732,636	-	2,851,732,636		2,901,734,019	(50,001,383)
58	BALANCE OF UN-DISTRIBUTED SALES	29,461,187,000	6,529,064,322				-
59	EMERGENCY/SUPPL SHARE	28,459,507	6,307,076				-
60	PUBLIC EMPLOYEES EMERGENCY/SUPPL SHARE	60,000					-
61	PUBLIC EMPLOYEES RELATIONS DISTRIBUTION			2,846,022		2,844,639	1,383
62	TOTAL EMERGENCY/SUPPL DISTRIBUTION	28,519,507	6,307,076	34,826,583		34,826,583	-
63	BALANCE OF UN-DISTRIBUTED SALES	29,432,727,494	6,522,757,246				-
64	REVENUE SHARING TO MUNICIPALITIES	401,845,028	89,055,205	490,900,233		490,900,233	-
65	REVENUE SHARING TO COUNTIES	612,495,059	135,738,578	748,233,637		748,233,637	-
66	PRO-SPORTS FRANCHISE DISTRIBUTION		25,833,373	25,833,373		25,833,373	-
67	PARI-MUTUEL DISTRIBUTION		29,915,500	29,915,500		29,915,500	-
68	STATE TRANSPORTATION TRUST FUND DISTRIBUTION		183,996	183,996		183,996	-
69	COMMERCE TRANSFER TO UCTF			900,000,000		900,000,000	-
70	DEPT OF AGRICULTURE & CONSUMER SERVICES TRANSFER			27,500,000		27,500,000	-
71	REMAINDER TO GENERAL REVENUE			35,772,352,074		35,772,352,074	-
72							

	A	B	C	D	E	F	G
73	**Grants and Donations Distribution Only**	**Current Law**	**Proposed Change**	**Impact**			
74	Distribution to Half Cent	2,901,734,019	2,851,784,019	(49,950,000)			
75	Distribution to Grants and Donations TF	-	50,000,000	50,000,000			
76	Distribution to Public Employee Relations Commission TF	2,844,639	2,794,639	(50,000)			
77	Distribution to GR	35,772,352,074	35,772,352,074	-			
78							
79	**Public Employee Relations Commission Only**	**Current Law**	**Proposed Change**	**Impact**			
80	Distribution to Half Cent	2,901,734,019	2,901,681,736	(52,283)			
81	Distribution to Public Employee Relations Commission TF	2,844,639	2,896,922	52,283			
82	Distribution to GR	35,772,352,074	35,772,352,074	-			
83							
84	**Both Changes**	**Current Law**	**Proposed Change**	**Impact**			
85	Distribution to Half Cent	2,901,734,019	2,851,732,636	(50,001,383)			
86	Distribution to Grants and Donations TF	-	50,000,000	50,000,000			
87	Distribution to Public Employee Relations Commission TF	2,844,639	2,846,022	1,383			
88	Distribution to GR	35,772,352,074	35,772,352,074	-			
89							
90	*Distribution to Half Cent*						
91	**Fiscal Year**	**Growth Rate**	**Impact**	**Total Impact**			
92	2025-26	3.03%	(1,069.07)	(50,001,069.07)			
93	2026-27	2.93%	(1,467.20)	(50,001,467.20)			
94	2027-28	2.94%	(1,510.31)	(50,001,510.31)			
95	2028-29	3.04%	(1,556.24)	(50,001,556.24)			
96	2029-30	2.93%	(1,601.86)	(50,001,601.86)			
97							
98	*Distribution to Grants and Donations TF*						
99	**Fiscal Year**	**Growth Rate**	**Impact**				
100	2025-26	0.00%	50,000,000				
101	2026-27	0.00%	50,000,000				
102	2027-28	0.00%	50,000,000				
103	2028-29	0.00%	50,000,000				
104	2029-30	0.00%	50,000,000				
105							
106	*Distribution to Public Employee Relations Commission TF*						
107	**Fiscal Year**	**Growth Rate**	**Impact**				
108	2025-26	3.03%	1,069.07				
109	2026-27	2.93%	1,467.20				
110	2027-28	2.94%	1,510.31				
111	2028-29	3.04%	1,556.24				
112	2029-30	2.93%	1,601.86				
113							
114	*Distribution to GR*						
115	**Fiscal Year**	**Growth Rate**	**Impact**				
116	2025-26	0.00%	-				
117	2026-27	0.00%	-				
118	2027-28	0.00%	-				
119	2028-29	0.00%	-				
120	2029-30	0.00%	-				
121							

REVENUE ESTIMATING CONFERENCE

Revenue Source: Corporate Income Tax
Issue: Piggyback
Bill Number(s): HB 7031

☐ **Entire Bill**
☒ **Partial Bill**: Sections 60 and 61
Sponsor(s): Representative Duggan
Month/Year Impact Begins: Upon Becoming Law
Date(s) Conference Reviewed: 03/28/2025 as Proposed Language; July 10, 2025

Section 1: Narrative

a. **Current Law**: In computing Florida's Corporate Income Tax, federal taxable income starts as the base. Federal taxable income is calculated using the U.S. Internal Revenue Code in effect on January 1, 2024

b. **Proposed Change**: The proposed language updates F.S. 220.03(2)(c) to include all U.S. I.R.C. codes in effect on January 1, 2025.

Section 2: Description of Data and Sources

JCX-1-25, List of Expiring Federal Tax Provisions 2024-2034, https://www.jct.gov/publications/2025/jcx-1-25/

Section 3: Methodology (Include Assumptions and Attach Details)

Review of the above referenced publication did not reveal any federal law changes that would impact the Florida CIT base.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Corporate Income Tax

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Motor Fuel Tax
Issue: Aviation Fuel Tax Repeal
Bill Number(s): HB 7031
☐ **Entire Bill**
☒ **Partial Bill**: Sections 2, 26, 27, 28, 29, 30, 34, 35, 48, 55, 69, 70, and 73
Sponsor(s): Representative Duggan
Month/Year Impact Begins: 01/01/2026
Date(s) Conference Reviewed: 04/18/2025 as HB 7033 - Sections 2, 16, 17, 18, 19, 20, 22, 23, 25, 27, 32, 33, and 34; 07/10/2025

Section 1: Narrative

a. **Current Law**: Part III of Chapter 206, F.S. imposes an excise tax of 4.27 cents per gallon upon every gallon of aviation fuel sold in this state or brought into the state for use.

b. **Proposed Change**: Part III of Chapter 206, F.S. is repealed, ending the assessment of the 4.27 cent per gallon aviation fuel tax upon the effective date of this bill. Sections 163.3206, 206.42, 206.9915, 206.9925, 206.9942, 207.003, 207.005, 212.08, 213.053, 332.007, 332.009, and 376.3071, F.S. are revised to conform to the elimination of the aviation fuel tax.

Section 2: Description of Data and Sources
Transportation Revenue Estimating Conference on March 3, 2025

Section 3: Methodology (Include Assumptions and Attach Details)
The repeal of the aviation fuel tax will result in revenue loss to the State Transportation Trust Fund, DOR Administrative Trust Funds via the administrative charge, and the General Revenue Fund via the 8% GR service charge. The current forecast of these amounts was retrieved directly from the latest Transportation REC. The recurring reduction reflects the tax's elimination. For the FY 2025-26 cash impact, the forecast is adjusted to reflect the January 1 effective date, two-month lag for collections, and four-month lag for refunds.

Section 4: Proposed Revenue Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			(0.7)	(2.2)		
2026-27			(2.2)	(2.2)		
2027-28			(2.2)	(2.2)		
2028-29			(2.3)	(2.3)		
2029-30			(2.3)	(2.3)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			(8.4)	(25.0)		
2026-27			(25.4)	(25.4)		
2027-28			(25.8)	(25.8)		
2028-29			(26.0)	(26.0)		
2029-30			(26.3)	(26.3)		

Revenue Distribution:
General Revenue Fund
State Transportation Trust Fund
DOR Administrative Trust Fund

REVENUE ESTIMATING CONFERENCE

Revenue Source: Motor Fuel Tax
Issue: Aviation Fuel Tax Repeal
Bill Number(s): HB 7031
Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(0.7)	(2.2)	(8.4)	(25.0)	0.0	0.0	(9.1)	(27.2)
2026-27	(2.2)	(2.2)	(25.4)	(25.4)	0.0	0.0	(27.6)	(27.6)
2027-28	(2.2)	(2.2)	(25.8)	(25.8)	0.0	0.0	(28.0)	(28.0)
2028-29	(2.3)	(2.3)	(26.0)	(26.0)	0.0	0.0	(28.3)	(28.3)
2029-30	(2.3)	(2.3)	(26.3)	(26.3)	0.0	0.0	(28.6)	(28.6)

	A	B	C	D	E	F	G	H
1	**Proposed Language Aviation Fuel Tax Repeal**							
2								
3	**Current Forecast - Aviation Fuel Tax (millions)**							
4		Gross Collections	Refunds	DOR Admin Charge	GR Service Charge	Net to STTF		
5	2025-26	$ 63.5	$ 36.3	$ 0.2	$ 2.2	$ 24.8		
6	2026-27	$ 64.3	$ 36.7	$ 0.2	$ 2.2	$ 25.2		
7	2027-28	$ 65.1	$ 37.1	$ 0.2	$ 2.2	$ 25.6		
8	2028-29	$ 65.8	$ 37.5	$ 0.2	$ 2.3	$ 25.8		
9	2029-30	$ 66.6	$ 38.0	$ 0.2	$ 2.3	$ 26.1		
10	2030-31	$ 67.3	$ 38.3	$ 0.2	$ 2.3	$ 26.5		
11	2031-32	$ 68.1	$ 38.8	$ 0.2	$ 2.3	$ 26.8		
12	2032-33	$ 68.8	$ 39.2	$ 0.2	$ 2.4	$ 27.0		
13	2033-34	$ 69.6	$ 39.6	$ 0.2	$ 2.4	$ 27.4		
14								
15	**New Forecast - Aviation Fuel Tax (millions)**							
16		Gross Collections	Refunds	DOR Admin Charge	GR Service Charge	Net to STTF		
17	2025-26 (cash)	$ 42.3	$ 36.3	$ 0.1	$ 1.5	$ 16.5		
18	2025-26 (recurring)	$ -	$ -	$ -	$ -	$ -		
19	2026-27	$ -	$ -	$ -	$ -	$ -		
20	2027-28	$ -	$ -	$ -	$ -	$ -		
21	2028-29	$ -	$ -	$ -	$ -	$ -		
22	2029-30	$ -	$ -	$ -	$ -	$ -		
23	2030-31	$ -	$ -	$ -	$ -	$ -		
24	2031-32	$ -	$ -	$ -	$ -	$ -		
25	2032-33	$ -	$ -	$ -	$ -	$ -		
26	2033-34	$ -	$ -	$ -	$ -	$ -		
27								
28	**Impact - Aviation Fuel Repeal**							
29		Total	GR	Trust	Local			
30	2025-26 (cash)	$ (9.1)	$ (0.7)	$ (8.4)	$ -			
31	2025-26 (recurring)	$ (27.2)	$ (2.2)	$ (25.0)	$ -			
32	2026-27	$ (27.6)	$ (2.2)	$ (25.4)	$ -			
33	2027-28	$ (28.0)	$ (2.2)	$ (25.8)	$ -			
34	2028-29	$ (28.3)	$ (2.3)	$ (26.0)	$ -			
35	2029-30	$ (28.6)	$ (2.3)	$ (26.3)	$ -			
36	2030-31	$ (29.0)	$ (2.3)	$ (26.7)	$ -			
37	2031-32	$ (29.3)	$ (2.3)	$ (27.0)	$ -			
38	2032-33	$ (29.6)	$ (2.4)	$ (27.2)	$ -			
39	2033-34	$ (30.0)	$ (2.4)	$ (27.6)	$ -			

REVENUE ESTIMATING CONFERENCE

Revenue Source: Pari-Mutuel
Issue: Lowering Cardroom Tax by 2 percentage points
Bill Number(s): HB 7031

☐ **Entire Bill**
☒ **Partial Bill**: Section 90
Sponsor(s): House Ways & Means Committee; Representative Duggan
Month/Year Impact Begins: July 1, 2025
Date(s) Conference Reviewed: April 18, 2025 as HB 7033 – Section 36; July 10, 2025

Section 1: Narrative

a. Current Law: As stated in s. 849.086(13)(a), F.S.:

"Each cardroom operator shall pay a tax to the state of 10 percent of the cardroom operation's monthly gross receipts."

b. Proposed Change: HB 7033 – Section 36 amends s. 849.086(13)(a), F.S., by decreasing the current tax rate by 2 percentage points.

"Each cardroom operator shall pay a tax to the state of 8 percent of the cardroom operation's monthly gross receipts."

Section 2: Description of Data and Sources

February 18, 2025, Pari-Mutuel Revenue Estimating Conference
Florida Gaming Control Commission (Communication in April 2025)

Section 3: Methodology (Include Assumptions and Attach Details)

Adjusting for the 2-percentage point reduction in the tax rate, the model takes the adopted forecast from the February 18, 2025, Pari-Mutuel Revenue Estimating Conference and decreases Total Cardroom Gross Receipts Tax Revenue by 20%. The lower cardroom gross receipts are then split evenly between General Revenue (GR) and the Pari-Mutuel Wagering Trust Fund (PMWTF). The amount deposited to PMWTF is subject to the 8% GR Service Charge. Due to the lowered amount deposited into PMWTF, the GR Service Charge collected also reflects the reduced amount.

Below are the yearly calculations:

Forecast		Revenue	Distributions		PMWTF Components	
		Total Cardroom Gross Receipts Tax Revenue	General Revenue (Cardrooms)	Total PMWTF (Cardrooms)	Net PMWTF	8% Service Charge
2025-26	Adopted February 2025	22.8	11.4	11.4	10.5	0.9
2025-26	Bill Proposal	18.2	9.1	9.1	8.4	0.7
2025-26	Impact (Loss)	(4.6)	(2.3)	(2.3)	(2.1)	(0.2)
2026-27	Adopted February 2025	23.2	11.6	11.6	10.7	0.9
2026-27	Bill Proposal	18.6	9.3	9.3	8.6	0.7
2026-27	Impact (Loss)	(4.6)	(2.3)	(2.3)	(2.1)	(0.2)
2027-28*	Adopted February 2025	23.7	11.9	11.9	10.9	1.0
2027-28*	Bill Proposal	19.0	9.5	9.5	8.7	0.8
2027-28*	Impact (Loss)	(4.7)	(2.4)	(2.4)	(2.2)	(0.2)
2028-29	Adopted February 2025	24.2	12.1	12.1	11.1	1.0
2028-29	Bill Proposal	19.4	9.7	9.7	8.9	0.8
2028-29	Impact (Loss)	(4.8)	(2.4)	(2.4)	(2.2)	(0.2)
2029-30	Adopted February 2025	24.7	12.3	12.3	11.3	1.0
2029-30	Bill Proposal	19.7	9.9	9.9	9.1	0.8
2029-30	Impact (Loss)	(5.0)	(2.5)	(2.5)	(2.3)	(0.2)

*Note: Numbers may not add due to rounding

REVENUE ESTIMATING CONFERENCE

Revenue Source: Pari-Mutuel
Issue: Lowering Cardroom Tax by 2 percentage points
Bill Number(s): HB 7031

Section 4: Proposed Revenue Impact
There are three changes resulting from the 8% tax on cardroom gross receipts:

1. The amount transferred to General Revenue is decreased by 20%.
2. The amount transferred to the Pari-Mutuel Wagering Trust Fund is decreased by 20%.
3. The Service Charge to General Revenue will be lower because of the reduced amount entering PMWTF.

The tables below show the impact on General Revenue, PMWTF distributions, and GR Service Charge.

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$ (2.3)	$ (2.3)		
2026-27			$ (2.3)	$ (2.3)		
2027-28			$ (2.4)	$ (2.4)		
2028-29			$ (2.4)	$ (2.4)		
2029-30			$ (2.5)	$ (2.5)		

GR Service Charge	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$ (0.2)	$ (0.2)		
2026-27			$ (0.2)	$ (0.2)		
2027-28			$ (0.2)	$ (0.2)		
2028-29			$ (0.2)	$ (0.2)		
2029-30			$ (0.2)	$ (0.2)		

Net GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$ (2.5)	$ (2.5)		
2026-27			$ (2.5)	$ (2.5)		
2027-28			$ (2.6)	$ (2.6)		
2028-29			$ (2.6)	$ (2.6)		
2029-30			$ (2.7)	$ (2.7)		

PMWTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			$ (2.1)	$ (2.1)		
2026-27			$ (2.1)	$ (2.1)		
2027-28			$ (2.2)	$ (2.2)		
2028-29			$ (2.2)	$ (2.2)		
2029-30			$ (2.3)	$ (2.3)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Pari-Mutuel
Issue: Lowering Cardroom Tax by 2 percentage points
Bill Number(s): HB 7031

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 07/10/2025) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(2.5)	(2.5)	(2.1)	(2.1)	0.0	0.0	(4.6)	(4.6)
2026-27	(2.5)	(2.5)	(2.1)	(2.1)	0.0	0.0	(4.6)	(4.6)
2027-28	(2.6)	(2.6)	(2.2)	(2.2)	0.0	0.0	(4.8)	(4.8)
2028-29	(2.6)	(2.6)	(2.2)	(2.2)	0.0	0.0	(4.8)	(4.8)
2029-30	(2.7)	(2.7)	(2.3)	(2.3)	0.0	0.0	(5.0)	(5.0)