

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Admission to NASCAR Championship Race

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Section 38

Sponsor(s): Ways & Means Committee; Representative Duggan

Month/Year Impact Begins: July 2025

Date(s) Conference Reviewed: July 15th, 2025

Section 1: Narrative

- a. **Current Law:** Section 212.04 (2)(a), F.S. lists the events and procedures in which an admissions tax may not be levied on.
- b. **Proposed Change:** Adds, the National Association for Stock Car Auto Racing Cup Series Championship, sanctioned by NASCAR, when held at the Homestead-Miami Speedway, including any qualifying or support races held at the same track up to 72 hours before the race.

Section 2: Description of Data and Sources

[Homestead-Miami Speedway](#)

[NASCAR](#)

[Ticketmaster](#)

Section 3: Methodology (Include Assumptions and Attach Details)

From 2002-2019, the NASCAR Cup Series Championship was held at the Homestead-Miami Speedway before being moved to the Phoenix Raceway. NASCAR announced that the Championship Race will return to the Homestead-Miami Speedway in late 2026. Additionally, NASCAR confirmed that the Championship Races would follow a rotation model beginning in 2026, where the venues hosting the races will change. This is relevant in the event that the Championship Race returns to Homestead before the forecast window closes (2029-30). Ticket prices were pulled directly from currently available seating provided by official sellers. Assumptions regarding ticket sales and attendance were made for the Support (Practice) and Qualifying races being 55% and 65% of the 55,000-track capacity being sold via General Admission on Homestead’s website.

Per ticket type, weighted average prices were multiplied by the track capacities then further against the 6% Sales Tax Rate to arrive at an impact. The forecast window for this bill is FY 2025-26/FY 2026-27, in which the sales exempt from taxation will be made. The various ticket packages created a multilayered approach to arriving at an impact. Each approach tackles the sales schedule differently and allocates according to their name being “Front-Loaded Sales”, “Normal”, and “Accelerating”. The “Normal” approach was used to generate these figures, should the Conference desire an alternative approach the values/numbers will flow through cleanly (See attached spreadsheet). Upon contacting the Speedway, it was confirmed that “Early Bird Inventory” is the classification of tickets currently being sold as per their website and the remaining tickets (seats) will become available on October 1st. The below table is the anticipated impact from the races.

Section 4: Proposed Revenue Impact

	Low		Middle		High	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			\$(0.49 M)	\$0		
2026-27			\$(0.10 M)	\$0		
2027-28			(0/**)	\$0		
2028-29			(0/**)	\$0		
2029-30			(0/**)	\$0		

Revenue Distribution: Sales and Use Tax

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Admission to NASCAR Championship Race

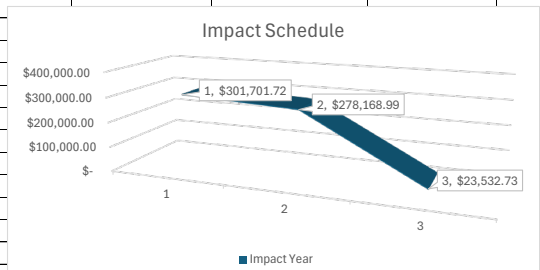
Bill Number(s): HB 7031

Section 5: Consensus Estimate (Adopted: 07/15/2025) The Conference adopted an alternative estimate that assumes 50% of the ticket sales occurred prior to July 1st with a zero/negative indeterminate recurring impact.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(0.3)	0/(**)	(*)	0/(**)	(*)	0/(**)	(*)	0/(**)
2026-27	(*)	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/(**)

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(0.3)	0/(**)	(*)	0/(**)	(0.3)	0/(**)
2026-27	(*)	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/(**)

	A	B	C	D	E	F	G	H	I
1	Section 1: Variables								
2	Grandstand = "GS"								
3	Prices								
4	Ticket Type	Low Price	High Price	Weighted Avg Price					
5	<i>Weights</i>	70%	30%						
6	Grandstand - Support Race			\$	39.73				
7	Grandstand - Qualifying Race			\$	39.73				
8	Grandstand - Main Event	\$ 62.43	\$ 192.95	\$	101.59				
9	Speedway Terrace 3-Race Package	\$ 380.23	\$ 448.33	\$	400.66				
10	Champions Club 3-Race Package			\$	1,513.40				
11									
12	Grandstand Seats Sold								
13	Race	Capacity Filled	Seats Available	Seats Sold					
14	Grandstand - Support Race	55%	55,000	30,250					
15	Grandstand - Qualifying Race	65%	55,000	35,750					
16	Grandstand - Main Event	100%	55,000	55,000					
17	Speedway Terrace 3-Race Package	100%	1,400	1,400					
18	Champions Club 3-Race Package	100%	850	850					
19									
20	Total Value of Sales								
21	Ticket Type	Seats Sold	Total Value						
22	Grandstand - Support Race	30,250	\$ 1,201,832.50						
23	Grandstand - Qualifying Race	35,750	\$ 1,420,347.50						
24	Grandstand - Main Event	55,000	\$ 5,587,230.00						
25	Speedway Terrace 3-Race Package	1,400	\$ 560,924.00						
26	Champions Club 3-Race Package	850	\$ 1,286,390.00						
27			\$ 10,056,724.00						
28									
29	Section 2: Schedule								
30	Fiscal Year	Month	Front-Loaded Sales	Normal	Accelerating	Front-Loaded Sales	Normal	Accelerating	
31	2025	May 25	30.0%	0.7%	0.5%	3,017,017.20	70,397.07	50,283.62	
32	2025	Jun 25	20.0%	1.3%	0.9%	2,011,344.80	130,737.41	90,510.52	
33	2026	Jul 25	6.5%	2.0%	1.5%	653,687.06	201,134.48	150,850.86	
34	2026	Aug 25	6.0%	3.2%	2.0%	603,403.44	321,815.17	201,134.48	
35	2026	Sep 25	5.5%	4.4%	2.5%	553,119.82	442,495.86	251,418.10	
36	2026	Oct 25	5.0%	5.7%	3.1%	502,836.20	573,233.27	311,758.44	
37	2026	Nov 25	4.5%	7.3%	3.8%	452,552.58	734,140.85	382,155.51	
38	2026	Dec 25	4.0%	8.4%	4.4%	402,268.96	844,764.82	442,495.86	
39	2026	Jan 26	3.5%	9.3%	5.0%	351,985.34	935,275.33	502,836.20	
40	2026	Feb 26	3.0%	10.2%	5.6%	301,701.72	1,025,785.85	563,176.54	
41	2026	Mar 26	2.5%	9.3%	6.0%	251,418.10	935,275.33	603,403.44	
42	2026	Apr 26	2.3%	8.5%	6.7%	231,304.65	854,821.54	673,800.51	
43	2026	May 26	1.8%	7.3%	7.1%	181,021.03	734,140.85	714,027.40	
44	2026	Jun 26	1.5%	6.1%	7.6%	150,850.86	613,460.16	764,311.02	
45	2027	Jul 26	1.2%	5.0%	8.0%	120,680.69	502,836.20	804,537.92	
46	2027	Aug 26	1.0%	4.0%	8.3%	100,567.24	402,268.96	834,708.09	
47	2027	Sep 26	0.8%	3.4%	8.6%	80,453.79	341,928.62	864,878.26	
48	2027	Oct 26	0.5%	2.5%	9.0%	50,283.62	251,418.10	905,105.16	
49	2027	Nov 26	0.4%	1.4%	9.4%	40,226.90	140,794.14	945,332.06	
50		<i>Total:</i>	1.00	1.00	1.00	\$ 10,056,724.00	\$ 10,056,724.00	\$ 10,056,724.00	
51									
52	Fiscal Year					Front-Loaded Sales	Normal	Accelerating	
53	2025					\$ 5,028,362.00	\$ 201,134.48	\$ 140,794.14	
54	2026					\$ 4,636,149.76	\$ 8,216,343.51	\$ 5,561,368.37	
55	2027					\$ 392,212.24	\$ 1,639,246.01	\$ 4,354,561.49	
56									
57	Section 3: Impact								
58	Front-Loaded Sales								
59	FY	Sales	Tax	Sales Tax					
60	2025	\$ 5,028,362.00	\$ 301,701.72	6%					
61	2026	\$ 4,636,149.76	\$ 278,168.99						
62	2027	\$ 392,212.24	\$ 23,532.73						
63	<i>Total:</i>	\$ 10,056,724.00	\$ 603,403.44						
64									
65	FY	Low	Middle	High					
66	2025-26		\$(0.28 M)						
67	2026-27		\$(0.02 M)						
68	2027-28		(0/**)						
69	2028-29		(0/**)						
70	2029-30		(0/**)						
71									
72									
73									



REVENUE ESTIMATING CONFERENCE

Revenue Source: Corporate Income Tax

Issue: Charitable Trust Exclusion

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Section 62

Sponsor(s): Ways and Means Committee; Representative Duggan

Month/Year Impact Begins: July 1, 2025

Date(s) Conference Reviewed: [04/04/2025 as Proposed Language](#); 7/22/2025

Section 1: Narrative

a. **Current Law:** Under current law Charitable Trusts are liable to pay CIT.

b. **Proposed Change:** the proposed language excludes charitable trusts from CIT.

Section 2: Description of Data and Sources

DOR internal discussions

Workpapers from the March 14, 2025 General Revenue Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

The proposed language would exclude charitable trusts from CIT beginning July 1, 2025. Charitable trusts generally pay CIT when the 990T tax form is filed federally, however the data available concerning charitable trusts in the state is limited and as such specific tax liability information on these trusts was not available. The language will pull entities out of CIT and the scope of activity being removed is unknown, leading to a negative indeterminate impact.

Based on name matching, a set of charitable trusts were identified. Liabilities were aggregated across the group and grown using the CIT growth rates from the latest General Revenue Estimating Conference. This is presented as the low, as it likely does not capture the full set of charitable trusts. The middle is 5 times this.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(**)	(**)	\$(1.1 M)	\$(1.1 M)	\$(0.2 M)	\$(0.2 M)
2026-27	(**)	(**)	\$(1.1 M)	\$(1.1 M)	\$(0.2 M)	\$(0.2 M)
2027-28	(**)	(**)	\$(1.2 M)	\$(1.2 M)	\$(0.2 M)	\$(0.2 M)
2028-29	(**)	(**)	\$(1.2 M)	\$(1.2 M)	\$(0.2 M)	\$(0.2 M)
2029-30	(**)	(**)	\$(1.2 M)	\$(1.2 M)	\$(0.2 M)	\$(0.2 M)

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 07/22/2025) The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(1.1)	(1.1)	0.0	0.0	0.0	0.0	(1.1)	(1.1)
2026-27	(1.1)	(1.1)	0.0	0.0	0.0	0.0	(1.1)	(1.1)
2027-28	(1.2)	(1.2)	0.0	0.0	0.0	0.0	(1.2)	(1.2)
2028-29	(1.2)	(1.2)	0.0	0.0	0.0	0.0	(1.2)	(1.2)
2029-30	(1.2)	(1.2)	0.0	0.0	0.0	0.0	(1.2)	(1.2)

	Identified Charitable Trusts
2024	(224,655)

Multiplier:	5
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	CIT growth rates	Middle	Low
23-24	9.0%		
24-25	-1.7%	\$(1.1 M)	\$(0.2 M)
25-26	0.8%	\$(1.1 M)	\$(0.2 M)
26-27	1.5%	\$(1.1 M)	\$(0.2 M)
27-28	2.1%	\$(1.2 M)	\$(0.2 M)
28-29	2.2%	\$(1.2 M)	\$(0.2 M)
29-30	2.2%	\$(1.2 M)	\$(0.2 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Appeal Deadline after Value Adjustment Board Decision

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Section 11

Sponsor(s): Ways & Means Committee; Representative Duggan

Month/Year Impact Begins: January 1st, 2026

Date(s) Conference Reviewed: [April 21st, 2025 as Proposed Language](#); July 22nd, 2025

Section 1: Narrative

- a. **Current Law:** Under F.S. 194.171, tax assessments cannot be contested after 60 days from the date that the assessment is certified for collection or 60 days from the decision of the Value Adjustment Board regarding the assessment in the case that a petition contesting the assessment had not received the final action by the VAB prior to the extension of the roll.
- b. **Proposed Change:** Amends the Statutes so that the taxpayer whose petition received a final action from the VAB may bring an action within 60 days after the recertification of the property appraiser under s.193.122(3) if the roll was extended pursuant to s.197.323.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

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

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 07/22/2025) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Remote Hearings and Value Adjustment Board Proceedings

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Section 10

Sponsor(s): Senate Finance and Tax Committee

Month/Year Impact Begins: January 1st, 2026

Date(s) Conference Reviewed: April 18th, 2025 as [SB 7034 – Section 7](#); July 22nd, 2025

Section 1: Narrative

- a. **Current Law:** The clerk of the governing county must schedule appearances before the board and notify the petitioner of their appearance time at least 25 days prior to the hearing. Upon receiving notice of the hearing, the Property Appraiser must provide the petitioner with the property report card. Hearings may be rescheduled in the circumstance that either party is unable to have adequate representation at the hearing and the petitioner will subsequently be notified of the rescheduled time at least 15 days prior to the hearing.

- b. **Proposed Change:** (1) If a petitioner submits a written request for a hearing to be conducted electronically at least 10 calendar days prior to the hearing, then the Value Adjustment must allow it; (2) the board must ensure that their equipment is both functional and adequate to create legally required records as well as accessible to members of the general public. The board must also create a uniform method to swear in witnesses, receive and present evidence provided by the petitioner, and place testimony on record; (3) the petitioner must provide evidence in a format appropriate for viewing, processing, printing, and archiving; (4) counties with a population of less than 75,000 may opt out of this electronic hearing provision.

Section 2: Description of Data and Sources

Property Tax Oversight, Department of Revenue

Section 3: Methodology (Include Assumptions and Attach Details)

Provisions allowing for Value Adjustment Board hearings to take place electronically expands access to the petition process. Thus, the impact is negative indeterminant since more hearings can now take place; however, it is important to note that creating more hearings does not necessarily create more successful petitions.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 07/22/2025) The Conference adopted a cash impact of zero in FY 2025-26 and zero/negative indeterminate for the subsequent years and a recurring impact of negative indeterminate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Forwarding Agents

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Section 43

Sponsor(s): Ways & Means Committee; Representative Duggan

Month/Year Impact Begins: July 1st, 2025

Date(s) Conference Reviewed: April 18th, 2025 as SB 7034 – Section 18; July 22nd, 2025

Section 1: Narrative

- a. **Current Law:** A dealer who ships TPP to a certified address as part of a sale to a consumer collects tax if said dealer knows the item is not destined for export.
- b. **Proposed Change:** A dealer who ships TPP to a certified address as part of a sale to a consumer must not collect tax, even if said dealer knows the subject of the sale is not destined for export. Additionally, the department is to amend it’s situsing database to show a 0% local option surtax rate for special zip codes issued to certified addresses. Lastly, rules are established requiring forwarding agents to surrender their certificate if certain conditions are met.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

A Certificate of Forwarding Agent Address is given to forwarding agents after applying and registering with the Department of Revenue. This certificate obligates them to collect and remit tax in the event that TPP is shipped to the certified address on which no tax has been collected and for which the delivery to the purchaser will occur in the state. In the event that a dealer ships a good to a certified address as part of a delivery process which concludes with delivery to the purchaser within the state, currently the dealer would collect and remit tax, but under this language the dealer would be barred from doing so. The forwarding agent would therefore assume responsibility for collecting and remitting the tax on these sales - a circumstance which changes the dynamics of the forwarding agent certificate. It is unclear what the result of such a dynamic shift would be, what enforcement issues would arise, and what potential for abuse it may create. Therefore, a negative indeterminate is proposed as the high impact while a zero is proposed as the low.

The conference reviewed a substantively identical concept in SB 624 on April 4th, 2025, and adopted a \$0 impact.

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: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 07/22/2025) The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	0.0	0.0	0.0	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: Discretionary Sales Surtax

Issue: Authorizes Reduction or Repeal of Local Discretionary Sales Surtaxes in Specified Manner

Bill Number(s): HB 7031

Entire Bill

Partial Bill – Section 41 Only

Sponsor(s): Ways & Means Committee; Representative Duggan

Month/Year Impact Begins: July 1, 2025

Date(s) Conference Reviewed: July 22, 2025

Section 1: Narrative

a. Current Law:

Nine separate local discretionary sales surtaxes (LDSSs), also known as local option sales taxes, are currently authorized in s. 212.055, F.S., and represent potential revenue sources for county governments generally. With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The use of the surtax proceeds varies according to the particular levy. The nine LDSSs, and the number of eligible counties levying in 2025¹ are listed below.

1. Charter County and Regional Transportation System Surtax [s. 212.055(1), F.S.] – levied by 3 of 23 eligible counties.
2. Local Government Infrastructure Surtax [s. 212.055(2), F.S.] – levied by 27 of 67 eligible counties.
3. Small County Surtax [s. 212.055(3), F.S.] – levied by 30 of 31 eligible counties.
4. Indigent Care and Trauma Center Surtax [s. 212.055(4), F.S.] – levied by 1 of 66 eligible counties.
5. County Public Hospital Surtax [s. 212.055(5), F.S.] – levied by Miami-Dade County, the only eligible county.
6. School Capital Outlay Surtax [s. 212.055(6), F.S.] – levied by 31 of 67 eligible school districts.
7. Voter-Approved Indigent Care Surtax [s. 212.055(7), F.S.] – levied by 5 of 59 eligible counties.
8. Emergency Fire Rescue Services and Facilities Surtax [s. 212.055(8), F.S.] – levied by 2 of 65 eligible counties.
9. Pension Liability Surtax [s. 212.055(9), F.S.] – levied by none of the 27 eligible counties.

Pursuant to s. 212.055(10), F.S., a referendum to adopt, amend, or reenact a LDSS must be held at a general election as defined in s. 97.021. A referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted surtax. Such a referendum may appear on the ballot only once within the 48-month period.

b. Proposed Changes:

Section 41 creates a new subsection (12) of s. 212.055, F.S., to provide:

Beginning on October 1 of the fourth year a surtax is levied under this section, the governing board or school board that levies such surtax may, by ordinance or resolution that is approved by a two-thirds vote of the governing board or school board, reduce the surtax to any rate allowable under this chapter or repeal the surtax in its entirety. Any reduction or repeal shall take effect on the January 1 following approval of the ordinance or resolution reducing the rate of or repealing a surtax under this subsection unless January 1 of a later year is specified in the ordinance or resolution. This subsection does not apply to a surtax that is subject to an expiration date specified in the ordinance or resolution imposing or reenacting the tax. This subsection applies to any surtax in effect on July 1, 2025, or adopted thereafter, if the surtax does not have a specified expiration date.

Section 2: Description of Data and Sources

During the 2024-25 local fiscal year, the 60 county governments and 31 school districts levying one or more LDSSs will realize an estimated \$5.73 billion in revenue. The 66 county governments and 36 school districts not currently levying all their respective LDSSs at the maximum possible rates will forgo an estimated \$13.20 billion in revenue.²

¹ Office of Economic and Demographic Research, *2025 Local Discretionary Sales Surtax Rates in Florida's Counties*, available at <https://edr.state.fl.us/Content/local-government/data/county-municipal/2025LDSSrates.pdf> (last updated 4/30/2025).

² Office of Economic and Demographic Research, *Local Discretionary Sales Surtax Levies in Florida's Counties: Estimation of Realized and Unrealized Tax Revenues*, available at <https://edr.state.fl.us/Content/local-government/data/data-a-to-z/realizedsales.xlsx> (last updated January 2025).

REVENUE ESTIMATING CONFERENCE

Revenue Source: Discretionary Sales Surtax

Issue: Authorizes Reduction or Repeal of Local Discretionary Sales Surtaxes in Specified Manner

Bill Number(s): HB 7031

According to the Department of Revenue’s *History of Local Sales Tax and Current Rates* report, a current total of 28 local discretionary sales surtaxes levied by county governments do not have a specified expiration date and are authorized to continue levying the surtax until it is repealed.³ Those 28 surtax levies are:

County Government	Rate	Original Effective Date	Est. LFY 2025-26 Revenue
Charter County and Regional Transportation System Surtax [s. 212.055(1), F.S.]			
Duval County	0.5%	January 1, 1989	\$118.8 million
Miami-Dade County	0.5%	January 1, 2003	\$382.6 million
Small County Surtax [s. 212.055(3), F.S.]			
Baker County	1.0%	January 1, 1994	\$4.1 million
Bradford County	1.0%	March 1, 1993	\$5.2 million
Calhoun County	1.0%	January 1, 1993	\$1.5 million
Columbia County	1.0%	August 1, 1994	\$14.6 million
DeSoto County	1.0%	January 1, 2003	\$5.4 million
Franklin County	1.0%	January 1, 2008	\$3.6 million
Gadsden County	1.0%	January 1, 1996	\$5.6 million
Gilchrist County	1.0%	October 1, 1992	\$2.1 million
Gulf County	1.0%	January 1, 2006	\$4.6 million
Hardee County	1.0%	January 1, 1998	\$3.3 million
Hendry County	1.0%	January 1, 2003	\$6.9 million
Jefferson County	1.0%	June 1, 2003	\$2.1 million
Lafayette County	1.0%	September 1, 2006	\$839,893
Levy County	1.0%	October 1, 1992	\$7.5 million
Liberty County	1.0%	November 1, 1992	\$632,512
Madison County	1.0%	August 1, 2004	\$2.1 million
Nassau County	1.0%	March 1, 1996	\$22.7 million
Okeechobee County	1.0%	October 1, 1995	\$9.0 million
Sumter County	1.0%	January 1, 1993	\$29.0 million
Suwannee County	1.0%	January 1, 2003	\$8.3 million
Union County	1.0%	February 1, 1993	\$1.4 million
Walton County	1.0%	February 1, 1995	\$47.6 million
Washington County	1.0%	November 1, 1993	\$3.5 million
Indigent Care and Trauma Center Surtax [s. 212.055(4), F.S.]			
Hillsborough County	0.5%	December 1, 1991	\$200.1 million
County Public Hospital Surtax [s. 212.055(5), F.S.]			
Miami-Dade County	0.5%	January 1, 1992	\$382.6 million
Voter-Approved Indigent Care Surtax [s. 212.055(7), F.S.]			
Madison County	0.5%	January 1, 2007	\$1.0 million
Source of FY Revenue Estimates: Florida Department of Revenue’s Office of Tax Research, Local Discretionary Sales Surtax: Revenue Estimates for the Local Fiscal Year Ending September 30, 2026 (last updated July 18, 2025), available at https://edr.state.fl.us/Content/local-government/data/county-municipal/LDSS25-26R2.pdf .			

All other current county government surtax levies have specified expiration dates. Additionally, all current school board-authorized levies of the School Capital Outlay Surtax, pursuant to s. 212.055(6), F.S., have specified expiration dates. Consequently, in their current form, these levies would not be subject to a potential rate reduction or repeal.

³ Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (last updated March 1, 2025), available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Discretionary Sales Surtax

Issue: Authorizes Reduction or Repeal of Local Discretionary Sales Surtaxes in Specified Manner

Bill Number(s): HB 7031

Section 3: Methodology (Include Assumptions and Attach Details)

In recent years, the Revenue Estimating Conference (REC) has reviewed several bills, which have proposed limitations on local option tax levies. Following the 2019 Regular Legislative Session, the REC considered CS/CS/HB 5 – Section 1 that would have required a referendum to adopt or amend a local discretionary sales surtax to be held at a general election as defined in s. 97.021, F.S. On June 5, 2019, the REC adopted an estimate of zero cash/zero recurring. The Conference reasoned that the requirement did not directly impact current baseline revenue forecasts because they were based on current law / current administration and did not contain assumptions regarding future surtax enactments. That legislation was later codified as Chapter 2019-64, L.O.F.

After the 2022 Regular Legislative Session, the REC considered CS/CS/HB 777 that would have required a referendum to adopt or amend several local taxes to be held at a general election as defined in s. 97.021, F.S. On June 1, 2022, the REC adopted an estimate of zero cash/zero recurring and stated that the Conference does not account for future changes in the enactment of these taxes in its baseline. That legislation was later codified as Chapter 2022-214, L.O.F.

During the 2023 Regular Legislative Session, the REC considered HB 7063 that would have required a referendum to enact or renew several local taxes to be held at a general election as defined in s. 97.021, F.S. On April 7, 2023, the REC adopted an estimate of zero cash/zero recurring and stated that the Conference does not account for future changes in the enactment of these taxes in its baseline. That legislation was later codified as Chapter 2023-157, L.O.F.

Furthermore, during the 2025 Regular Legislative Session, the REC considered PCS for HB 1221 that would have required certain local option taxes to be enacted or reenacted in a specified manner. On March 21, 2025, the REC adopted an estimate of zero cash/zero recurring and stated that the Conference does not account for future changes in the enactment of these taxes in its baseline. Later in the session, CS/CS/HB 1221 died in Senate Appropriations; however, the companion bill (HB 7031) was enacted.

Although Section 41 of HB 7031 does not limit the authority of county governments and school districts to raise revenues from local discretionary sales surtaxes, it would potentially limit their flexibility in maintaining these local revenue sources to fund community infrastructure and services. The new provision does not result in decreased local revenues unless a county governing body or school board decides, by an affirmative two-thirds vote of its membership, to reduce an eligible surtax to an applicable lower rate or repeal the surtax levy in its entirety. Following the precedent set in prior analyses of similar proposals, EDR staff is recommending a proposed fiscal impact of zero cash/zero recurring.

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: Local funds only

Section 5: Consensus Estimate (Adopted: 07/22/2025) 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