

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Propane Tanks

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

Entire Bill

Partial Bill:

Sponsor(s): N/A

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: 2/20/2026

Section 1: Narrative

a. Current Law: Currently, Tanks, drums, pipe, etc., sold or rented by the dealer to persons using liquefied petroleum gas are taxable. The rental charge shall be the fair market price and not a token monthly charge for the use of the equipment. LP gas dealers should pay tax to their suppliers on such items unless purchased for rental or resale.

The charge for the filling of liquefied petroleum (L.P.) gas tanks, including tanks used in recreational vehicles, is exempt when the L.P. gas will be used by the purchaser for the purposes of residential heating, cooking, lighting, or refrigeration. The dealer must document on the customer's invoice or other written evidence of sale that the charge is for filling a L.P. tank with the gas sold for the purposes of residential household cooking, heating, lighting, or refrigeration.

If the tank and the propane are bundled on the invoice (one price), then sales tax is due on both. If an exchange is made, e.g. only propane is purchased, if it is for exempt purposes, then no sales tax is due.

b. Proposed Change: The draft language exempts propane tanks with a capacity of 20 lbs. or less from sales tax.

The language does not exempt the propane itself.

It is not clear how this language will be implemented, considering a current practice of bundling the tank and the propane as one item/ one price and levying the tax on the total. Dealers will have to itemize the tank and the propane separately since the tank will be exempt, while the propane may or may not be exempt.

Section 2: Description of Data and Sources

E-mail correspondence with DOR.

Email correspondence with the Energy Information Administration.

Energy Information Administration, Florida Propane (Consumer Grade) Refiner Sales Volumes, Excel File Name:

pet_cons_refoth_c_sfl_epllpa_mgalpd_a.xls, http://www.eia.gov/dnav/pet/pet_cons_refoth_c_sfl_epllpa_mgalpd_a.htm.

IBIS World, Industrial Machinery, Gas and Chemicals, OD6423, Propane Tank Exchange Services in the US, Cooking with fire: An anticipated correction in energy markets will lead to a declining price of propane, January 2024.

US Department of Transportation, Requalification Guide for Propane Cylinders,

https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/docs/propane_en_v3.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

EIA data on Florida Propane (consumer grade) daily resale volume by refiners was used and it was converted into annual quantity and the five year average of the last five years was used. Based on an IBIS World report on Propane Tank Exchange Services in the US, it is assumed that 91.1 percent of the propane volume is for portable propane tanks up to 20 lbs. The propane volume was converted into number of tanks by assuming each 20 lb tank holds 4.6 gallons of propane. Tanks generally last 5 to 10 years and with a tank exchange, the need to frequently purchase a tank might be further reduced.

Next, the number of tank purchases out of tank exchanges and purchases is estimated. Based on US Department of Transportation information, it is assumed that tanks have to be replaced every 5 years to 10 years. This translated into 1/5 and 1/10 of the annual tanks purchased having to be replaced with new tanks. These represent the high and the middle estimate respectively. The low estimate assumes that new tanks will be only purchased at the rate of net new household creation in Florida, which is about 138,000 new households in FY 2026.

Assuming an average price of a new tank of \$68, sales of new tanks and sales tax collections are estimated. Based on historical data of propane volume, the analysis proposes no growth over the five-year horizon.

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Section 4: Proposed Revenue Impact There is one month lag for collections.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(19.4)	(21.2)	(9.7)	(10.6)	(0.6)	(0.6)
2027-28	(21.2)	(21.2)	(10.6)	(10.6)	(0.6)	(0.6)
2028-29	(21.2)	(21.2)	(10.6)	(10.6)	(0.6)	(0.6)
2029-30	(21.2)	(21.2)	(10.6)	(10.6)	(0.6)	(0.6)
2030-31	(21.2)	(21.2)	(10.6)	(10.6)	(0.6)	(0.6)

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 02/20/2026) The Conference adopted a negative indeterminate impact.

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

Draft Language
Propane Tanks
Sales Tax Exemption
2/20/2026

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(19.4)	(21.2)	(9.7)	(10.6)	(0.6)	(0.6)
2027-28	(21.2)	(21.2)	(10.6)	(10.6)	(0.6)	(0.6)
2028-29	(21.2)	(21.2)	(10.6)	(10.6)	(0.6)	(0.6)
2029-30	(21.2)	(21.2)	(10.6)	(10.6)	(0.6)	(0.6)
2030-31	(21.2)	(21.2)	(10.6)	(10.6)	(0.6)	(0.6)

	A	B	C	D	E
1		Draft Language			
2		Propane Tanks			
3		Sales Tax Exemption			
4		2/20/2026			
5					
6					
7					
8		EIA	EIA	EDR-calculated	
9		Florida Propane (Consumer Grade) Refiner Sales Volumes			
10		Sourcekey	A903613121	A903713121	
11					
12		Date	Florida Propane Retail Sales by Refiners (Thousand Gallons per Day)	Florida Propane Wholesale/Resale Volume by Refiners (Thousand Gallons per Day)	Florida Annual Quantity (Thousands Gallons per Year)
13		2005		385.1	140,562
14		2006		355.5	129,758
15		2007		336.1	122,677
16		2008			
17		2009			
18		2010		327.2	119,428
19		2011		293.8	107,237
20		2012		256.8	93,989
21		2013		281.1	102,602
22		2014		280.3	102,310
23		2015		294.4	107,456
24		2016		339.2	124,147
25		2017		400.6	146,219
26		2018		423.7	154,651
27		2019		318.8	116,362
28		2020		312.9	114,521
29		2021		342.6	125,049
30		5-Year Average (2017-2021)		359.72	131,298
31					
32		Source: Energy Information Administration, Florida Propane (Consumer Grade) Refiner Sales Volumes			
33					
34					
35		Propane Tank Exchange Services in the US			
36		Segment	Percentage		
37		Propane tanks up to 20 pounds	91.1		
38		Propane tanks between 21 and 40 lbs.	4.9		
39		Propane tanks greater than 40 lbs.	4		
40					
41					
42		Florida Annual Propane Quantity			
43		up to 20 lbs. tanks	91.1%		
44		(Thousands Gallons per Year)	119,612		
45		Florida Annual Number of 20 lbs. Prop:	26,002,673		
46		(4.6 lbs of Propane per tank)			
47					

	A	B	C	D	E
48		Replacement Cycle	5 years	10 years	Net Change in Households
49		Propane Tanks replaced annually	5,200,535	2,600,267	137,800
50					
51		Average price per new tank	68		
52			353,636,380	176,818,156	9,370,400
53					
54		Sales tax	\$ 21,218,183	\$ 10,609,089	\$ 562,224
55					
56					
57					
58			High	Middle	Low
59		FY	5 years	10 years	Net Change in Households
60		2026-27	\$ 21,218,183	\$ 10,609,089	\$ 562,224
61		2027-28	\$ 21,218,183	\$ 10,609,089	\$ 562,224
62		2028-29	\$ 21,218,183	\$ 10,609,089	\$ 562,224
63		2029-30	\$ 21,218,183	\$ 10,609,089	\$ 562,224
64		2030-31	\$ 21,218,183	\$ 10,609,089	\$ 562,224
65					
66					

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees

Issue: Utility Services Fees

Bill Number(s): CS/CS/SB1724

Entire Bill

Partial Bill:

Sponsor(s): Regulated Industries; Martin

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: February 20, 2026

Section 1: Narrative

a. Current Law:

Section 180.19, Florida Statutes, addresses the use of utilities outside of corporate limits or within the limits of another municipality. The statute allows individual owners, associations of owners, or other municipalities to connect with or use the utilities “upon such terms and conditions as may be agreed between” the provider and the other party or parties. Subsection (1) concerns municipal utilities while subsection (2) deals with private companies or corporations “which [have] been granted a privilege or franchise by a municipality” to provide the service.

Section 180.191, F.S., addresses limitations on water and sewer rates charged to consumers outside city limits. Under this statute, any municipality operating a water or sewer utility outside of its municipal boundaries shall charge customers in one of the following manners:

(a) It may charge the same rates, fees, and charges as consumers inside the municipal boundaries. However, in addition thereto, the municipality may add a surcharge of not more than 25 percent of such rates, fees, and charges to consumers outside the boundaries. Fixing of such rates, fees, and charges in this manner shall not require a public hearing except as may be provided for service to consumers inside the municipality.

(b) It may charge rates, fees, and charges that are just and equitable and which are based on the same factors used in fixing the rates, fees, and charges for consumers inside the municipal boundaries. In addition thereto, the municipality may add a surcharge not to exceed 25 percent of such rates, fees, and charges for said services to consumers outside the boundaries. However, the total of all such rates, fees, and charges for the services to consumers outside the boundaries shall not be more than 50 percent in excess of the total amount the municipality charges consumers served within the municipality for corresponding service. No such rates, fees, and charges shall be fixed until after a public hearing at which all of the users of the water or sewer systems; owners, tenants, or occupants of property served or to be served thereby; and all others interested shall have an opportunity to be heard concerning the proposed rates, fees, and charges. Any change or revision of such rates, fees, or charges may be made in the same manner as such rates, fees, or charges were originally established, but if such change or revision is to be made substantially pro rata as to all classes of service, both inside and outside the municipality, no hearing or notice shall be required.

The provisions of the statute may be enforced by civil action.

The Florida Public Service Commission (PSC) oversees utility systems, though many water and wastewater systems, including municipally owned water and wastewater services, are exempt from this oversight. Further, 27 counties have exempted themselves from PSC oversight for investor-owned water and wastewater systems in those counties.

b. Proposed Change:

Section 1 of the bill adds subsection (3) to section 180.19, F.S., which adds requirements that must be met before extending, renewing, materially amending, or establishing a new agreement outside of municipal boundaries under s. 180.19(1), F.S. The requirements listed in paragraph (3)(a) include a public meeting held within each (proposed) service area and which must include appointed representatives of the municipality providing the service and the governing body of each municipality and unincorporated area. The meeting must provide information and solicit public input on:

1. The nature of the services to be provided or changes to the services being provided;
2. The rates, fees, and charges to be imposed for the services provided or intended to be provided, including any differential with the rates, fees, and charges imposed for the same services on customers located within the boundaries of the serving municipality, the basis for the differential, and the length of time that the differential is expected to exist;
3. The extent to which revenues generated from the provision of the services will be used to fund or finance nonutility government functions or services; and
4. Any other matter deemed relevant by the parties to the agreement.

The amended statute continues with (3)(b) and (c),

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Revenue Source: Local Taxes and Fees

Issue: Utility Services Fees

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(b) Rates, fees, and charges imposed for water or sewer utility services provided pursuant to subsection (1) must comply with s. 180.191.

(c) A representative of each municipality that provides electric, water, natural gas, or sewer utility services pursuant to subsection (1), in conjunction with the governing body of each municipality and unincorporated area in which it provides services, shall annually conduct a public customer meeting. Such meeting is not required to be a separate public meeting, but must be held within each municipality and unincorporated area for purposes of soliciting public input on utility-related matters, including fees, rates, charges, and services.

Paragraph (d) provides definitions.

Section 2 amends s. 180.191, F.S.

180.191 Limitation on rates charged consumer outside city limits.—

(1) Any municipality within ~~this~~ the state operating a water or sewer utility outside of the boundaries of such municipality shall charge consumers outside the boundaries rates, fees, and charges determined in one of the following manners:

(a) It may charge the same rates, fees, and charges as consumers inside the municipal boundaries. ~~However, in addition thereto, the municipality may add a surcharge of not more than 25 percent of such rates, fees, and charges to consumers outside the boundaries.~~ Fixing of such rates, fees, and charges in this manner ~~may~~ shall not require a public hearing except as may be provided for service to consumers inside the municipality.

(b) It may charge rates, fees, and charges that are just and equitable and which are based on the same factors used in fixing the rates, fees, and charges for consumers inside the municipal boundaries. ~~In addition thereto, the municipality may add a surcharge not to exceed 25 percent of such rates, fees, and charges for said services to consumers outside the boundaries. However, the total of all~~ Such rates, fees, and charges for the services to consumers outside the boundaries ~~may~~ shall not be more than ~~25~~ 50 percent in excess of the ~~rates, fees, and charges total amount~~ the municipality charges consumers served within the municipality for corresponding service. ~~No~~ Such rates, fees, and charges ~~may not~~ shall be fixed until after a public hearing at which all of the users of the water or sewer systems; owners, tenants, or occupants of property served or to be served thereby; and all others interested shall have an opportunity to be heard concerning the proposed rates, fees, and charges. Any change or revision of such rates, fees, or charges may be made in the same manner as such rates, fees, or charges were originally established, but if such change or revision is to be made substantially pro rata as to all classes of service, both inside and outside the municipality, no hearing or notice shall be required.

(c) Notwithstanding paragraphs (a) and (b), a municipality may continue to impose a surcharge on consumers outside the municipal boundaries only to the extent necessary to comply with the terms of bond covenants in effect as of July 1, 2024. Such surcharges must be phased out upon retirement, expiration, or refinancing of the applicable debt obligation.

Section 3 of the bill creates s. 180.192, F.S., “Reporting requirements related to municipal utility service” effective July 1, 2027. The statute requires any municipality providing electric, water, natural gas, or sewer utility services outside of its municipal boundaries to provide a report to the PSC containing information on the number and percentage of customers receiving utility services outside of the municipal boundaries, the volume and percentage of sales to those customers and the gross revenues from those sales, and whether the rates, fees, and charges imposed on those customers differs from the rates, fees, and charges imposed on customers within the municipal boundaries and, if so, the amount and percentage of the differential. The PSC is required to compile the reported data and submit their report to the Governor, the President of the Senate, and the Speaker of the House. The statute establishes PSC jurisdiction for all utilities identified in the statute (*i.e.*, municipal utilities with a service area extending beyond municipal boundaries) but does not extend jurisdiction or oversight beyond the listed reporting requirements.

Section 2: Description of Data and Sources

2022 Wastewater Management Services Needs Analysis Submissions (EDR)

2020-2024 Local Government Data, Water & Wastewater Service Charges & Franchise Fees, Municipal Revenue Data (<https://logerx.myfloridacfo.gov/LogerX/PublicReportsMenu>, exported on February 11 & 12, 2026)

Water & Wastewater Rate Publications (links available in Excel workbook)

Section 3: Methodology (Include Assumptions and Attach Details)

Sections 1 and 3 of the bill require meetings and reports but do not have any revenue impacts.

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Revenue Source: Local Taxes and Fees

Issue: Utility Services Fees

Bill Number(s): CS/CS/SB1724

Section 2:

In brief, by using water and wastewater revenue totals from 2020 through 2024, customer counts inside and outside municipal boundaries, and surcharge rates, a weighted average surcharge rate was calculated and a statewide total for surcharge revenue estimated for the five years of historical revenue data. Impacts were estimated based on surcharges known to be higher than 25% and impacted by this bill, a statewide extrapolation of that limited impact, and a high estimate based on the outer impact limit of decreased surcharges. An average annual growth rate was calculated and applied throughout the forecast period. The following paragraphs describe the process in much more detail.

In a crosswalk between the two datasets (municipal revenue data and customer counts from the 2022 Wastewater Needs Analysis submissions), revenue data can be divided into two groups: Name_Match (for municipalities that appear in both datasets) & No_Match (for municipalities with revenue data that did not match a Needs Analysis submission name). The Name_Match group is assumed to be similar enough to the No_Match group that the portions and shares of its customers and revenues can be extrapolated for statewide estimates.

Customer(s) Counts by Jurisdiction were taken from Wastewater Management Needs Analysis submissions received by EDR in 2022 (under s. 403.9301, F.S.). For each municipality, customer count totals were calculated based on whether the reported customers were within the boundaries of the responding municipality or outside of that municipality's limits. Though this data was imperfect in the 2022 analyses, submissions that skipped this survey section were filtered out and data corrected where possible. To further group municipalities, a field named Customer_Location_Type was added and "Inside Only" or "Both" labels applied depending on whether a city's customers were limited to their municipal boundaries or extended outside. Of the Name_Match group, 41% of revenue came from municipalities with the "Inside Only" label.

Water and wastewater rate schedules were found for municipalities with more than 2,000 customers outside of city limits on their Needs Analysis submission. The surcharge rate was recorded if one was explicitly noted in the rate publication, included in an ordinance/resolution, or could be calculated based on the different rates for inside-city customers and outside-city customers. Using the surcharge rate and customer counts, a weighted share was calculated to estimate the portion of revenue collected from each population (Inside & Outside Limits) for municipalities in the Name_Match group with a Customer_Location_Type of "Both." Of municipalities labeled Both, the share of revenue coming from customers inside city limits is estimated to be 74.1 percent.

The revenue shares from the Name_Match group were then applied to the No_Match group: 41% of the total revenue is assumed to come from municipalities without any customers outside of city limits; of the remaining 59% of revenue, 74.1% is assumed to be collected from customers inside city limits and 25.9% from outside city limits. Statewide, between \$808 and \$983 million in revenue was collected from municipal water and wastewater service customers outside of city limits from 2020 to 2024. Base rate and surcharge estimates were then backed out of these annual totals using the weighted average surcharge rate of 20.8 percent.

Among municipalities that submitted customer counts by jurisdiction in 2022 as part of their Wastewater Management Services Needs Analysis and had more than 2,000 customers outside of city limits, only Tallahassee and Auburndale were found to have surcharges higher than 25 percent. (Their surcharges are 50 and 35 percent, respectively.) The estimated base rate and surcharge revenue for customers outside of the city limits were calculated for those two municipalities, as well as the impact of lowering their surcharges to 25 percent. The Low impact calculation is based on Auburndale's impact, as Tallahassee's surcharges are discussed separately. The FY 2026-27 Cash impact is negative indeterminate as the effective date of the bill falls in the middle of a local government fiscal year. Superseding the low impact, the middle and high impacts assume there are additional cities that have higher than 25 percent surcharges although they are currently unknown to EDR. These two impact forecasts are reported as negative indeterminate.

Finally, the issue of the cutoff date for bond covenants in proposed paragraph (c) of s. 180.191(1). The City of Tallahassee is the only known municipality in the state with recent bonds listing a water and wastewater utility rate surcharge of over 25% as a revenue source. This paragraph may be problematic due to Tallahassee's recent Consolidated Utility Systems Revenue Refunding Bonds: Series 2024A with \$180,995,000 dated July 31, 2024 and Series 2025 with \$96,825,000 dated August 13, 2025. The city believes the bond's covenants predate the cutoff date in the bill as the bonds were issued pursuant to a general resolution last amended in 2001. Assuming their interpretation is correct, there would be zero impact to Tallahassee from

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Issue: Utility Services Fees

Bill Number(s): CS/CS/SB1724

section 2 of the bill. Auburndale’s surcharges would still have to be lowered with an annual impact ranging from just over \$540,000 to just over \$640,000. By itself, this makes the impact of section 2 non-zero. The possibility exists that other cities may be affected by the bill but as this is unknown at this time, a negative indeterminant impact is recommended.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(**)	(**)	(**)	(**)	(**)	(0.54)
2027-28	(**)	(**)	(**)	(**)	(0.57)	(0.57)
2028-29	(**)	(**)	(**)	(**)	(0.59)	(0.59)
2029-30	(**)	(**)	(**)	(**)	(0.62)	(0.62)
2030-31	(**)	(**)	(**)	(**)	(0.64)	(0.64)

Revenue Distribution: Local Taxes and Fees

Section 5: Consensus Estimate (Adopted: 02/20/2026) The Conference adopted a negative indeterminate impact.

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

Part 1: Sums to Assign Customer Location & Revenue Shares

Wastewater Needs Analysis Submissions were matched with Revenue Data by municipality name, creating two groups: Name_Match and No_Match. A portion of the Name_Match group and the No_Match group must be subdivided into customer location estimates. Cells are highlighted to more clearly show the source group of each estimate. Through Part 1 of the estimate, the merged rows (the two purple rows and the three blue rows) will be broken apart and estimated, ending in the Part 1 Totals table.

Part 1 Row	Needs_Rev_Match	Customer_Location_Type	2020	2021	2022	2023	2024
1	Name_Match	Inside Only	1,623,365,356	1,663,835,215	1,790,830,005	1,901,707,311	2,052,348,813
2	Name_Match	Both, Portion Inside Limits	2,373,916,976	2,474,013,393	2,614,477,099	2,685,669,430	2,828,872,545
3	Name_Match	Both, Portion Outside Limits					
4	No_Match	Inside Only					
5	No_Match	Both, Portion Inside Limits	2,407,912,085	1,096,376,983	1,247,088,913	1,329,530,895	1,203,909,528
6	No_Match	Both, Portion Outside Limits					
7	Total		6,405,194,417	5,234,225,591	5,652,396,018	5,916,907,636	6,085,130,886

Percent of Revenue
Name_Match
41.0%
59.0%

1.1: Name Match, Municipalities with Customers Inside & Outside Limits

Among municipalities in the Name_Match group with customers both inside and outside of city limits, revenue must be divided by location of customer (weighted by number of customers served and surcharge rates).

	Share of Revenue based on Surcharge & Customers	
	Inside Only	Both
Inside Limits	100.0%	74.1%
Outside Limits	0.0%	25.9%

Part 1 Row	Needs_Rev_Match	Customer_Location_Type	2020	2021	2022	2023	2024
2	Name_Match	Both, Portion Inside Limits	1,758,442,188	1,832,587,056	1,936,633,369	1,989,367,984	2,095,443,470
3	Name_Match	Both, Portion Outside Limits	615,474,788	641,426,337	677,843,731	696,301,446	733,429,075

1.2: No_Match, Share of Revenue for Municipalities with Customers Inside Limits Only

Within the No_Match group, some of the revenue comes from municipalities only serving customers inside city limits. This calculation is based on the percent of Inside_Only revenue from the Name_Match group.

	Percent of Revenue
	Name_Match Group
Inside Only	41.0%

Part 1 Row	Needs_Rev_Match	Customer_Location_Type	2020	2021	2022	2023	2024
4	No_Match	Inside_Only	988,160,980	449,932,105	511,781,393	545,614,003	494,061,401
5	No_Match	Both, Portion Inside Limits	1,419,751,105	646,444,878	735,307,520	783,916,892	709,848,127
6	No_Match	Both, Portion Outside Limits					

1.3: No_Match, Share of Revenue for Municipalities with Customers Inside & Outside Limits

From the remaining revenue (in the No_Match group & with customers both inside and outside of city limits), revenue must be divided by location of customer (weighted by customers served and surcharge rates).

	Share of Revenue based on Surcharge & Customers	
	Inside Only	Both
Inside Limits	100.0%	74.1%
Outside Limits	0.0%	25.9%

Part 1 Row	Needs_Rev_Match	Customer_Location_Type	2020	2021	2022	2023	2024
5	No_Match	Both, Portion Inside Limits	1,051,928,763	478,967,023	544,807,556	580,823,444	525,944,061
6	No_Match	Both, Portion Outside Limits	367,822,343	167,477,855	190,499,964	203,093,448	183,904,066

Part 1 Totals Table

Part 1 Row	Needs_Rev_Match	Customer_Location_Type	2020	2021	2022	2023	2024
1	Name_Match	Inside Only	1,623,365,356	1,663,835,215	1,790,830,005	1,901,707,311	2,052,348,813
2	Name_Match	Both, Portion Inside Limits	1,758,442,188	1,832,587,056	1,936,633,369	1,989,367,984	2,095,443,470
3	Name_Match	Both, Portion Outside Limits	615,474,788	641,426,337	677,843,731	696,301,446	733,429,075
4	No_Match	Inside Only	988,160,980	449,932,105	511,781,393	545,614,003	494,061,401
5	No_Match	Both, Portion Inside Limits	1,051,928,763	478,967,023	544,807,556	580,823,444	525,944,061
6	No_Match	Both, Portion Outside Limits	367,822,343	167,477,855	190,499,964	203,093,448	183,904,066
7	Total		6,405,194,417	5,234,225,591	5,652,396,018	5,916,907,636	6,085,130,886

Part 1 Row	Customer_Location_Type	2020	2021	2022	2023	2024
1 + 4	Inside Only	2,611,526,336	2,113,767,320	2,302,611,399	2,447,321,314	2,546,410,214
2 + 5	Both, Portion Inside Limits	2,810,370,950	2,311,554,079	2,481,440,924	2,570,191,427	2,621,387,531
3 + 6	Both, Portion Outside Limits	983,297,131	808,904,191	868,343,695	899,394,895	917,333,141
7	Total	6,405,194,417	5,234,225,591	5,652,396,018	5,916,907,636	6,085,130,886

Part 2: Revenue from Surcharge

To separate the base rate from the surcharge for revenue coming from customers outside of city limits (rows 3+6 of the tables above), the weighted average of the surcharge for the Name_Match group (row 3) is 20.8 percent. This is calculated on Name_Match_Surcharge_Rates tab. Using this rate, the sum of the Part 1 Table's Rows 3+6 is subdivided into the Base Rate and Surcharge.

Weighted Average Surcharge Rate	20.8%
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Customer_Location_Type	Revenue Source	2020	2021	2022	2023	2024
Both, Portion Outside Limits	Base Rate	814,080,475	669,699,003	718,909,499	744,617,064	759,468,298
Both, Portion Outside Limits	Surcharge	169,216,656	139,205,188	149,434,196	154,777,830	157,864,842
Total		983,297,131	808,904,191	868,343,695	899,394,895	917,333,141

Part 3: Low & Medium Estimates: Auburndale & Possible Additional Municipalities with Greater than 25% Surcharge

The low estimate assumes that Auburndale is the only municipality that will need to lower their surcharge rate. The medium impact calculation allows for the possibility of other municipalities with a greater than 25% surcharge that did not have a name match. With the medium impact calculation, the statewide surcharge estimate is lowered by the same percent as the Name_Match group's surcharge estimate is when taking into account Auburndale's revised surcharge (35% to 25%).

Low Estimate: Auburndale: Current Surcharge & Proposed 25% Surcharge, Impact Calculated

Customer_Location_Type	Revenue Source	2020	2021	2022	2023	2024
Auburndale, Outside	Base Rate	3,556,452	3,817,073	4,230,074	4,646,568	n/a
Auburndale, Outside	Surcharge (Current)	1,244,758	1,335,976	1,480,526	1,626,299	n/a
	Total	4,801,211	5,153,049	5,710,600	6,272,867	n/a

Customer_Location_Type	Revenue Source	2020	2021	2022	2023	2024
Auburndale, Outside	Surcharge (Revised)	889,113	954,268	1,057,519	1,161,642	n/a

Impact of Auburndale's Lower Surcharge	355,645	381,707	423,007	464,657	n/a
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Medium Estimate: Statewide Total (Base Rate + Surcharge) for Name_Match

Needs_Rev_Match	Customer_Location_Type	2020	2021	2022	2023	2024
Name_Match	Both, Portion Outside Limits	615,474,788	641,426,337	677,843,731	696,301,446	733,429,075

Weighted Average Surcharge Rate	20.8%
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Customer_Location_Type	Revenue Source	2020	2021	2022	2023	2024
Both, Portion Outside Limits	Base Rate	509,557,073	531,042,592	561,192,877	576,474,185	607,212,480
Both, Portion Outside Limits	Surcharge (Current)	105,917,715	110,383,745	116,650,853	119,827,261	126,216,595
	Total	615,474,788	641,426,337	677,843,731	696,301,446	733,429,075

Medium Estimate: Percent of Name_Match Total Affected by Auburndale's Revised Surcharge

	Auburndale's Impact on Name_Match Total as a Percent				
	2020	2021	2022	2023	2024
Impact of Lower Surcharge	0.3%	0.3%	0.4%	0.4%	n/a
Average %, Surcharge	0.4%				

Medium Impact: Statewide Surcharge Lowered by 0.4%

Revenue Source	2020	2021	2022	2023	2024
Calculated Surcharge	169,216,656	139,205,188	149,434,196	154,777,830	157,864,842
Lowered Surcharge	168,610,871	138,706,843	148,899,231	154,223,736	157,299,696
Impact	605,785	498,346	534,965	554,095	565,146

High Estimate: All Municipalities in No_Match Group are Assumed to Have Greater than 25% Surcharge

The weighted average surcharge rate used in this estimate is the weighted average of Auburndale and Tallahassee's current surcharges.

Statewide Total (Base Rate + Surcharge) for No_Match Group, Outside Limits

Needs_Rev_Match	Customer_Location_Type	2020	2021	2022	2023	2024
No_Match	Both, Portion Outside Limits	367,822,343	167,477,855	190,499,964	203,093,448	183,904,066

Tallahassee & Auburndale Weighted Average Surcharge Rate	45.7%
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Customer_Location_Type	Revenue Source	2020	2021	2022	2023	2024
Both, Portion Outside Limits	Base Rate	252,513,910	114,975,310	130,780,230	139,425,790	126,252,077
Both, Portion Outside Limits	Surcharge (Weighted Avg.)	115,308,433	52,502,545	59,719,734	63,667,658	57,651,989
Total		367,822,343	167,477,855	190,499,964	203,093,448	183,904,066

Customer_Location_Type	Revenue Source	2020	2021	2022	2023	2024
Both, Portion Outside Limits	Surcharge (Lowered)	63,128,477	28,743,827	32,695,058	34,856,447	31,563,019

Impact of Lower Surcharge	52,179,956	23,758,717	27,024,676	28,811,211	26,088,970
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Surcharge Growth Rate

Local Fiscal Year	Statewide Surcharge (in Millions)	Growth Rate	Average Growth Rate
2019-2020	169.22		
2020-2021	139.21	-17.7%	
2021-2022	149.43	7.3%	
2022-2023	154.78	3.6%	
2023-2024	157.86	2.0%	4.3%

Impact Calculations

Low Estimate: Difference between current 35% surcharge and a 25% for Auburndale only.

Medium Estimate: Calculation shown for Auburndale's lower surcharge impact percent applied to statewide totals, though actual impact estimate is negative indeterminant due to uncertainty regarding additional cities with higher than 25% surcharges.

High Estimate: All No_Match municipalities are assumed to have a surcharge higher than 25%. The surcharge rate used is the weighted average of Tallahassee & Auburndale's current surcharges.

Local Fiscal Year	High	Medium	Low
2019-20	-52.18	-0.61	-0.36
2020-21	-23.76	-0.50	-0.38
2021-22	-27.02	-0.53	-0.42
2022-23	-28.81	-0.55	-0.46
2023-24	-26.09	-0.57	-0.48
2024-25	-27.21	-0.59	-0.51
2025-26	-28.38	-0.61	-0.53
2026-27	-29.61	-0.64	-0.55
2027-28	-30.88	-0.67	-0.57
2028-29	-32.21	-0.70	-0.60
2029-30	-33.60	-0.73	-0.62
2030-31	-35.05	-0.76	-0.65

Local Fiscal Year estimates must be converted to State Fiscal Year. Though calculations were made for the Medium and High estimates, the high level of uncertainty regarding additional municipalities with higher than 25% surcharges is not reported in the final forecasts, instead these estimates are negative indeterminant. The Low estimate's SFY2026-27 Cash impact is negative indeterminant as the bill's effective date falls in the middle of a local fiscal year.

State Fiscal Year	High	Medium	Low
2026-27	(29.30)	(0.63)	(0.54)
2027-28	(30.56)	(0.66)	(0.57)
2028-29	(31.88)	(0.69)	(0.59)
2029-30	(33.25)	(0.72)	(0.62)
2030-31	(34.68)	(0.75)	(0.64)

Impact Totals

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(**)	(**)	(**)	(**)	(**)	(0.54)
2027-28	(**)	(**)	(**)	(**)	(0.57)	(0.57)
2028-29	(**)	(**)	(**)	(**)	(0.59)	(0.59)
2029-30	(**)	(**)	(**)	(**)	(0.62)	(0.62)
2030-31	(**)	(**)	(**)	(**)	(0.64)	(0.64)

	Share of Revenue based on Surcharge & Customers	
	Tallahassee	Auburndale
Inside Limits	84.8%	64.5%
Outside Limits	15.2%	35.5%
Surcharge	50%	35%

Tallahassee	2020	2021	2022	2023	2024
Total Revenue	104,760,000	106,256,000	112,834,000	123,708,000	123,221,000
Outside Limits	15,883,438	16,110,258	17,107,597	18,756,285	18,682,447
Base Rate	10,588,959	10,740,172	11,405,065	12,504,190	12,454,965
Surcharge	5,294,479	5,370,086	5,702,532	6,252,095	6,227,482

Decreased Surcharge	2,647,240	2,685,043	2,851,266	3,126,047	3,113,741
Difference	2,647,240	2,685,043	2,851,266	3,126,047	3,113,741

Auburndale	2020	2021	2022	2023	2024
Total Revenue	13,508,565	14,498,487	16,067,200	17,649,178	0
Outside Limits	4,801,211	5,153,049	5,710,600	6,272,867	0
Base Rate	3,556,452	3,817,073	4,230,074	4,646,568	0
Surcharge	1,244,758	1,335,976	1,480,526	1,626,299	0

Decreased Surcharge	889,113	954,268	1,057,519	1,161,642	0
Difference	355,645	381,707	423,007	464,657	0

Sum of POP_NUMBER_SERVED

COUNTY	Loc_Govt_Name	Sum of POP_NUMBER_SERVED				Share of Revenue Based on Surcharge & Customers			
		Customers Inside Limits	Customers Outside Limits	Total Customers	Percent of Customers Outside of Limits	Percent Surcharge for Outside City Limits	Share_Inside_Limits	Share_Outside_Limits	
Hillsborough	Tampa	392,856	116,568	509,424	22.9%	25%	72.9%	27.1%	
Broward	Sunrise	137,178	94,110	231,288	40.7%	23%	54.2%	45.8%	
Alachua	Gainesville	118,434	69,557	187,991	37.0%	25%	57.7%	42.3%	
Miami-Dade	North Miami Beach	2,050	42,950	45,000	95.4%	0%	4.6%	95.4%	
Palm Beach	Boynton Beach	80,000	32,275	112,275	28.7%	25%	66.5%	33.5%	
Palm Beach	Lake Worth Beach	39,693	29,154	68,847	42.3%	25%	52.1%	47.9%	
Pinellas	Largo	79,556	27,579	107,135	25.7%	25%	69.8%	30.2%	
Palm Beach	Boca Raton	93,883	22,885	116,768	19.6%	25%	76.6%	23.4%	
Orange	Orlando	261,960	22,346	284,306	7.9%	25%	90.4%	9.6%	
Leon	Tallahassee	185,568	22,109	207,677	10.6%	50%	84.8%	15.2%	
Orange	Winter Park	30,019	20,508	50,527	40.6%	25%	53.9%	46.1%	
Osceola	St Cloud	70,857	18,835	89,692	21.0%	0%	79.0%	21.0%	
Seminole	Casselberry	15,178	18,478	33,656	54.9%	25%	39.7%	60.3%	
Santa Rosa	Gulf Breeze	3,146	18,377	21,523	85.4%	10%	13.5%	86.5%	
Palm Beach	Palm Springs	27,505	15,994	43,499	36.8%	25%	57.9%	42.1%	
Polk	Winter Haven	48,559	15,955	64,514	24.7%	25%	70.9%	29.1%	
Bay	Panama City Beach	12,763	15,297	28,060	54.5%	25%	40.0%	60.0%	
Martin	Jupiter Island	793	14,649	15,442	94.9%	0%	5.1%	94.9%	
Orange	Apopka	45,382	13,681	59,063	23.2%	0%	76.8%	23.2%	
Broward	Oakland Park	31,005	13,500	44,505	30.3%	0%	69.7%	30.3%	
Duval	Atlantic Beach	14,162	11,508	25,670	44.8%	25%	49.6%	50.4%	
Collier	Naples	22,788	11,004	33,792	32.6%	25%	62.4%	37.6%	
Polk	Auburndale	22,008	8,989	30,997	29.0%	35%	64.5%	35.5%	
Broward	North Lauderdale	37,927	8,382	46,309	18.1%	0%	81.9%	18.1%	
Indian River	Vero Beach	25,494	8,190	33,684	24.3%	0%	75.7%	24.3%	
Charlotte	Punta Gorda	29,875	7,762	37,636	20.6%	25%	75.5%	24.5%	
Broward	Pompano Beach	91,001	6,703	97,704	6.9%	25%	91.6%	8.4%	
Palm Beach	Wellington	47,700	6,100	53,800	11.3%	25%	86.2%	13.8%	
Sarasota	North Port	51,817	6,016	57,833	10.4%	15%	88.2%	11.8%	

Sum of POP_NUMBER_SERVED

COUNTY	Loc_Govt_Name	Sum of POP_NUMBER_SERVED				Percent of Customers Outside of Limits	Percent Surcharge for Outside City Limits	Share of Revenue Based on Surcharge & Customers	
		Customers Inside Limits	Customers Outside Limits	Total Customers	Percent of Customers Outside of Limits			Share_Inside_Limits	Share_Outside_Limits
Broward	Coconut Creek	59,784	5,721	65,505	8.7%	15%	90.1%	9.9%	
Pinellas	South Pasadena	5,135	5,135	10,270	50.0%	0%	50.0%	50.0%	
Palm Beach	Delray Beach	68,506	5,101	73,607	6.9%	25%	91.5%	8.5%	
Polk	Bartow	20,500	4,767	25,267	18.9%	0%	81.1%	18.9%	
Palm Beach	Riviera Beach	35,000	4,688	39,688	11.8%	25%	85.7%	14.3%	
Pinellas	Dunedin	38,286	3,887	42,173	9.2%	25%	88.7%	11.3%	
Highlands	Sebring	4,429	3,810	8,239	46.2%	25%	48.2%	51.8%	
Volusia	Port Orange	61,509	3,653	65,162	5.6%	25%	93.1%	6.9%	
Lake	Eustis	20,305	3,483	23,788	14.6%	25%	82.3%	17.7%	
Palm Beach	Lake Clarke Shores	77	3,416	3,493	97.8%	0%	2.2%	97.8%	
Polk	Lakeland	135,180	3,380	138,560	2.4%	25%	97.0%	3.0%	
Lake	Clermont	47,353	3,303	50,656	6.5%	25%	92.0%	8.0%	
Collier	Everglades City	383	3,179	3,562	89.2%	14%	9.6%	90.4%	
Broward	Margate	60,341	3,165	63,506	5.0%	25%	93.8%	6.2%	
Bay	Lynn Haven	9,306	3,011	12,317	24.4%	25%	71.2%	28.8%	
Pasco	New Port Richey	16,812	2,652	19,464	13.6%	25%	83.5%	16.5%	
Broward	Hollywood	92,800	2,000	94,800	2.1%	25%	97.4%	2.6%	
Lake	Tavares	19,600	2,000	21,600	9.3%	25%	88.7%	11.3%	
	Total	2,714,463	785,811	3,500,274	22.4%	20.8%	74.1%	25.9%	

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Independent Living Facilities
Bill Number(s): [Draft Language](#)

- Entire Bill**
- Partial Bill:**

Sponsor(s): NA
Month/Year Impact Begins: July 1, 2026
Date(s) Conference Reviewed: February 20, 2026

Section 1: Narrative

- a. **Current Law:** Portion of homes for the aged designated for religious, nursing, or medical services are exempt from ad valorem taxation.
- b. **Proposed Change:** Portions of independent living units within a facility certified under chapter 651 are also exempt for ad valorem taxation.

Section 2: Description of Data and Sources

2025 Final NAL Property Roll
 January 2026 REC Ad Valorem Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

Chapter 651 of F.S. creates provisions for continuing care facilities. These facilities are certified by Florida’s Office of Insurance Regulation. Currently, people holding a continuing care contract qualify for a \$25,000 assessed value exemption per unit. The low captures the remaining taxable value for these properties.

Discussions with Property Appraisers revealed that some counties were using other exemptions to cover homes for the aged due to the nature of the residents. The high expands the parcels that would receive this exemption by including those properties that:

- Received *exemption 13*: Exemptions for non-profit homes for the aged; or
- Received *exemption 14*: Exemptions for proprietary continuing care facilities; or
- Properties with use code 074 (Homes for the Aged) that received any of the following exemptions:
 - *Exemption 1*: First homestead exemption
 - *Exemption 2*: Additional homestead exemption
 - *Exemption 5*: Exemptions for permanently disabled veterans and their surviving spouses
 - *Exemption 8*: Exemption for totally and permanently disabled persons
 - *Exemption 9*: Charitable, religious, scientific, or literary exemption
 - *Exemption 12*: Exemption for certain properties of hospitals, nursing homes, homes for special services

Since both methods assume that 100% of the remaining taxable value was from living facilities, the taxable values for these properties were summarized by county and forecasted using the non-residential growth rates adopted at the January 2026 Ad Valorem Estimating Conference. The taxable value impact was multiplied by the school and non-school millage rates to arrive at the impact.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$(90.3 M)	\$(117.9 M)			\$(23.0 M)	\$(29.7 M)
2027-28	\$(95.1 M)	\$(117.9 M)			\$(24.2 M)	\$(29.7 M)
2028-29	\$(102.1 M)	\$(117.9 M)			\$(25.9 M)	\$(29.7 M)
2029-30	\$(109.8 M)	\$(117.9 M)			\$(27.8 M)	\$(29.7 M)
2030-31	\$(117.9 M)	\$(117.9 M)			\$(29.7 M)	\$(29.7 M)

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem
Issue: Independent Living Facilities
Bill Number(s): [Draft Language](#)

Section 5: Consensus Estimate (Adopted: 02/20/2026) The Conference adopted the high estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(90.3)	(117.9)	(90.3)	(117.9)
2027-28	0.0	0.0	0.0	0.0	(95.1)	(117.9)	(95.1)	(117.9)
2028-29	0.0	0.0	0.0	0.0	(100.2)	(117.9)	(100.2)	(117.9)
2029-30	0.0	0.0	0.0	0.0	(109.7)	(117.9)	(109.7)	(117.9)
2030-31	0.0	0.0	0.0	0.0	(117.9)	(117.9)	(117.9)	(117.9)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(30.2)	(39.5)	(60.1)	(78.4)	(90.3)	(117.9)
2027-28	(31.8)	(39.5)	(63.3)	(78.4)	(95.1)	(117.9)
2028-29	(32.2)	(39.5)	(68.0)	(78.4)	(100.2)	(117.9)
2029-30	(36.7)	(39.5)	(73.0)	(78.4)	(109.7)	(117.9)
2030-31	(39.5)	(39.5)	(78.4)	(78.4)	(117.9)	(117.9)

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within a particular county.

Adopted Impact By County
FY 2026-27

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.60)	(0.72)	(1.2)	(1.45)	(1.80)	(2.17)
Baker	0.00	0.00	0.0	0.00	0.00	0.00
Bay	0.00	0.00	0.0	0.00	0.00	0.00
Bradford	(0.00)	(0.00)	(0.0)	(0.00)	(0.00)	(0.00)
Brevard	(0.01)	(0.02)	(0.0)	(0.03)	(0.04)	(0.05)
Broward	(0.76)	(0.93)	(1.5)	(1.90)	(2.29)	(2.83)
Calhoun	0.00	0.00	0.0	0.00	0.00	0.00
Charlotte	(0.14)	(0.18)	(0.2)	(0.25)	(0.34)	(0.43)
Citrus	0.00	0.00	0.0	0.00	0.00	0.00
Clay	(0.14)	(0.17)	(0.2)	(0.25)	(0.34)	(0.42)
Collier	0.00	0.00	0.0	0.00	0.00	0.00
Columbia	0.00	0.00	0.0	0.00	0.00	0.00
Miami-Dade	(0.41)	(0.54)	(0.4)	(0.59)	(0.86)	(1.13)
DeSoto	0.00	0.00	0.0	0.00	0.00	0.00
Dixie	0.00	0.00	0.0	0.00	0.00	0.00
Duval	(0.96)	(1.19)	(1.7)	(2.17)	(2.70)	(3.37)
Escambia	(0.02)	(0.02)	(0.0)	(0.04)	(0.05)	(0.06)
Flagler	(0.01)	(0.02)	(0.0)	(0.04)	(0.04)	(0.05)
Franklin	0.00	0.00	0.0	0.00	0.00	0.00
Gadsden	0.00	0.00	0.0	0.00	0.00	0.00
Gilchrist	0.00	0.00	0.0	0.00	0.00	0.00
Glades	0.00	0.00	0.0	0.00	0.00	0.00
Gulf	0.00	0.00	0.0	0.00	0.00	0.00
Hamilton	0.00	0.00	0.0	0.00	0.00	0.00
Hardee	0.00	0.00	0.0	0.00	0.00	0.00
Hendry	0.00	0.00	0.0	0.00	0.00	0.00
Hernando	(0.01)	(0.01)	(0.0)	(0.02)	(0.03)	(0.03)
Highlands	(0.03)	(0.04)	(0.0)	(0.05)	(0.08)	(0.08)
Hillsborough	(0.28)	(0.38)	(0.6)	(0.75)	(0.84)	(1.12)
Holmes	0.00	0.00	0.0	0.00	0.00	0.00
Indian River	(0.18)	(0.21)	(0.3)	(0.31)	(0.45)	(0.53)
Jackson	0.00	0.00	0.0	0.00	0.00	0.00
Jefferson	0.00	0.00	0.0	0.00	0.00	0.00
Lafayette	0.00	0.00	0.0	0.00	0.00	0.00
Lake	(0.66)	(0.86)	(1.0)	(1.35)	(1.70)	(2.22)
Lee	(2.01)	(2.82)	(2.9)	(4.12)	(4.94)	(6.94)
Leon	(0.39)	(0.47)	(0.9)	(1.09)	(1.29)	(1.56)
Levy	(0.00)	(0.00)	(0.0)	(0.00)	(0.00)	(0.00)
Liberty	0.00	0.00	0.0	0.00	0.00	0.00
Madison	0.00	0.00	0.0	0.00	0.00	0.00
Manatee	(0.43)	(0.57)	(0.6)	(0.73)	(0.99)	(1.31)
Marion	0.00	0.00	0.0	0.00	0.00	0.00
Martin	(0.20)	(0.24)	(0.4)	(0.51)	(0.61)	(0.75)
Monroe	0.00	0.00	0.0	0.00	0.00	0.00
Nassau	0.00	0.00	0.0	0.00	0.00	0.00
Okaloosa	0.00	0.00	0.0	0.00	0.00	0.00
Okeechobee	0.00	0.00	0.0	0.00	0.00	0.00
Orange	(1.64)	(2.17)	(2.6)	(3.52)	(4.28)	(5.69)
Osceola	(0.01)	(0.01)	(0.0)	(0.01)	(0.02)	(0.02)
Palm Beach	(4.30)	(5.70)	(7.3)	(9.64)	(11.57)	(15.34)
Pasco	(0.01)	(0.01)	(0.0)	(0.01)	(0.02)	(0.02)
Pinellas	(1.02)	(1.30)	(2.0)	(2.50)	(3.00)	(3.79)
Polk	(0.30)	(0.40)	(0.5)	(0.65)	(0.79)	(1.05)
Putnam	0.00	0.00	0.0	0.00	0.00	0.00
St_Johns	(0.32)	(0.44)	(0.4)	(0.51)	(0.68)	(0.95)
St_Lucie	0.00	0.00	0.0	0.00	0.00	0.00
Santa Rosa	0.00	0.00	0.0	0.00	0.00	0.00
Sarasota	0.00	0.00	0.0	0.00	0.00	0.00
Seminole	(15.37)	(20.04)	(35.2)	(45.91)	(50.58)	(65.95)
Sumter	0.00	0.00	0.0	0.00	0.00	0.00
Suwannee	0.00	0.00	0.0	0.00	0.00	0.00
Taylor	0.00	0.00	0.0	0.00	0.00	0.00
Union	0.00	0.00	0.0	0.00	0.00	0.00
Volusia	0.00	0.00	0.0	0.00	0.00	0.00
Wakulla	0.00	0.00	0.0	0.00	0.00	0.00
Walton	0.00	0.00	0.0	0.00	0.00	0.00
Washington	0.00	0.00	0.0	0.00	0.00	0.00
Statewide Total	(30.2)	(39.5)	(60.1)	(78.4)	(90.3)	(117.9)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.63)	(0.72)	(1.26)	(1.45)	(1.89)	(2.17)
Baker	0.00	0.00	0.00	0.00	0.00	0.00
Bay	0.00	0.00	0.00	0.00	0.00	0.00
Bradford	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Brevard	(0.01)	(0.02)	(0.02)	(0.03)	(0.04)	(0.05)
Broward	(0.80)	(0.93)	(1.62)	(1.90)	(2.41)	(2.83)
Calhoun	0.00	0.00	0.00	0.00	0.00	0.00
Charlotte	(0.15)	(0.18)	(0.21)	(0.25)	(0.36)	(0.43)
Citrus	0.00	0.00	0.00	0.00	0.00	0.00
Clay	(0.15)	(0.17)	(0.21)	(0.25)	(0.36)	(0.42)
Collier	0.00	0.00	0.00	0.00	0.00	0.00
Columbia	0.00	0.00	0.00	0.00	0.00	0.00
Miami-Dade	(0.43)	(0.54)	(0.47)	(0.59)	(0.90)	(1.13)
DeSoto	0.00	0.00	0.00	0.00	0.00	0.00
Dixie	0.00	0.00	0.00	0.00	0.00	0.00
Duval	(1.01)	(1.19)	(1.84)	(2.17)	(2.84)	(3.37)
Escambia	(0.02)	(0.02)	(0.03)	(0.04)	(0.05)	(0.06)
Flagler	(0.02)	(0.02)	(0.03)	(0.04)	(0.05)	(0.05)
Franklin	0.00	0.00	0.00	0.00	0.00	0.00
Gadsden	0.00	0.00	0.00	0.00	0.00	0.00
Gilchrist	0.00	0.00	0.00	0.00	0.00	0.00
Glades	0.00	0.00	0.00	0.00	0.00	0.00
Gulf	0.00	0.00	0.00	0.00	0.00	0.00
Hamilton	0.00	0.00	0.00	0.00	0.00	0.00
Hardee	0.00	0.00	0.00	0.00	0.00	0.00
Hendry	0.00	0.00	0.00	0.00	0.00	0.00
Hernando	(0.01)	(0.01)	(0.01)	(0.02)	(0.03)	(0.03)
Highlands	(0.04)	(0.04)	(0.04)	(0.05)	(0.08)	(0.08)
Hillsborough	(0.30)	(0.38)	(0.59)	(0.75)	(0.89)	(1.12)
Holmes	0.00	0.00	0.00	0.00	0.00	0.00
Indian River	(0.19)	(0.21)	(0.28)	(0.31)	(0.48)	(0.53)
Jackson	0.00	0.00	0.00	0.00	0.00	0.00
Jefferson	0.00	0.00	0.00	0.00	0.00	0.00
Lafayette	0.00	0.00	0.00	0.00	0.00	0.00
Lake	(0.70)	(0.86)	(1.09)	(1.35)	(1.79)	(2.22)
Lee	(2.11)	(2.82)	(3.09)	(4.12)	(5.20)	(6.94)
Leon	(0.41)	(0.47)	(0.95)	(1.09)	(1.36)	(1.56)
Levy	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Liberty	0.00	0.00	0.00	0.00	0.00	0.00
Madison	0.00	0.00	0.00	0.00	0.00	0.00
Manatee	(0.46)	(0.57)	(0.58)	(0.73)	(1.04)	(1.31)
Marion	0.00	0.00	0.00	0.00	0.00	0.00
Martin	(0.21)	(0.24)	(0.44)	(0.51)	(0.64)	(0.75)
Monroe	0.00	0.00	0.00	0.00	0.00	0.00
Nassau	0.00	0.00	0.00	0.00	0.00	0.00
Okaloosa	0.00	0.00	0.00	0.00	0.00	0.00
Okeechobee	0.00	0.00	0.00	0.00	0.00	0.00
Orange	(1.72)	(2.17)	(2.79)	(3.52)	(4.51)	(5.69)
Osceola	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Palm Beach	(4.52)	(5.70)	(7.66)	(9.64)	(12.18)	(15.34)
Pasco	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Pinellas	(1.08)	(1.30)	(2.08)	(2.50)	(3.16)	(3.79)
Polk	(0.32)	(0.40)	(0.51)	(0.65)	(0.83)	(1.05)
Putnam	0.00	0.00	0.00	0.00	0.00	0.00
St_Johns	(0.33)	(0.44)	(0.39)	(0.51)	(0.72)	(0.95)
St_Lucie	0.00	0.00	0.00	0.00	0.00	0.00
Santa Rosa	0.00	0.00	0.00	0.00	0.00	0.00
Sarasota	0.00	0.00	0.00	0.00	0.00	0.00
Seminole	(16.19)	(20.04)	(37.09)	(45.91)	(53.27)	(65.95)
Sumter	0.00	0.00	0.00	0.00	0.00	0.00
Suwannee	0.00	0.00	0.00	0.00	0.00	0.00
Taylor	0.00	0.00	0.00	0.00	0.00	0.00
Union	0.00	0.00	0.00	0.00	0.00	0.00
Volusia	0.00	0.00	0.00	0.00	0.00	0.00
Wakulla	0.00	0.00	0.00	0.00	0.00	0.00
Walton	0.00	0.00	0.00	0.00	0.00	0.00
Washington	0.00	0.00	0.00	0.00	0.00	0.00
Statewide Total	(31.8)	(39.5)	(63.3)	(78.4)	(95.1)	(117.9)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.66)	(0.72)	(1.33)	(1.45)	(1.98)	(2.17)
Baker	0.00	0.00	0.00	0.00	0.00	0.00
Bay	0.00	0.00	0.00	0.00	0.00	0.00
Bradford	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Brevard	(0.02)	(0.02)	(0.02)	(0.03)	(0.04)	(0.05)
Broward	(0.84)	(0.93)	(1.71)	(1.90)	(2.54)	(2.83)
Calhoun	0.00	0.00	0.00	0.00	0.00	0.00
Charlotte	(0.16)	(0.18)	(0.22)	(0.25)	(0.38)	(0.43)
Citrus	0.00	0.00	0.00	0.00	0.00	0.00
Clay	(0.16)	(0.17)	(0.22)	(0.25)	(0.38)	(0.42)
Collier	0.00	0.00	0.00	0.00	0.00	0.00
Columbia	0.00	0.00	0.00	0.00	0.00	0.00
Miami-Dade	(0.47)	(0.54)	(0.50)	(0.59)	(0.97)	(1.13)
DeSoto	0.00	0.00	0.00	0.00	0.00	0.00
Dixie	0.00	0.00	0.00	0.00	0.00	0.00
Duval	(1.07)	(1.19)	(1.94)	(2.17)	(3.01)	(3.37)
Escambia	(0.02)	(0.02)	(0.03)	(0.04)	(0.06)	(0.06)
Flagler	(0.02)	(0.02)	(0.03)	(0.04)	(0.05)	(0.05)
Franklin	0.00	0.00	0.00	0.00	0.00	0.00
Gadsden	0.00	0.00	0.00	0.00	0.00	0.00
Gilchrist	0.00	0.00	0.00	0.00	0.00	0.00
Glades	0.00	0.00	0.00	0.00	0.00	0.00
Gulf	0.00	0.00	0.00	0.00	0.00	0.00
Hamilton	0.00	0.00	0.00	0.00	0.00	0.00
Hardee	0.00	0.00	0.00	0.00	0.00	0.00
Hendry	0.00	0.00	0.00	0.00	0.00	0.00
Hernando	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.03)
Highlands	(0.04)	(0.04)	(0.04)	(0.05)	(0.08)	(0.08)
Hillsborough	(0.32)	(0.38)	(0.63)	(0.75)	(0.95)	(1.12)
Holmes	0.00	0.00	0.00	0.00	0.00	0.00
Indian River	(0.20)	(0.21)	(0.29)	(0.31)	(0.49)	(0.53)
Jackson	0.00	0.00	0.00	0.00	0.00	0.00
Jefferson	0.00	0.00	0.00	0.00	0.00	0.00
Lafayette	0.00	0.00	0.00	0.00	0.00	0.00
Lake	(0.75)	(0.86)	(1.17)	(1.35)	(1.92)	(2.22)
Lee	(2.32)	(2.82)	(3.39)	(4.12)	(5.71)	(6.94)
Leon	(0.43)	(0.47)	(1.00)	(1.09)	(1.43)	(1.56)
Levy	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Liberty	0.00	0.00	0.00	0.00	0.00	0.00
Madison	0.00	0.00	0.00	0.00	0.00	0.00
Manatee	(0.49)	(0.57)	(0.63)	(0.73)	(1.11)	(1.31)
Marion	0.00	0.00	0.00	0.00	0.00	0.00
Martin	(0.22)	(0.24)	(0.46)	(0.51)	(0.68)	(0.75)
Monroe	0.00	0.00	0.00	0.00	0.00	0.00
Nassau	0.00	0.00	0.00	0.00	0.00	0.00
Okaloosa	0.00	0.00	0.00	0.00	0.00	0.00
Okeechobee	0.00	0.00	0.00	0.00	0.00	0.00
Orange	(1.85)	(2.17)	(3.00)	(3.52)	(4.85)	(5.69)
Osceola	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Palm Beach	(4.87)	(5.70)	(8.25)	(9.64)	(13.12)	(15.34)
Pasco	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Pinellas	(1.14)	(1.30)	(2.20)	(2.50)	(3.34)	(3.79)
Polk	(0.34)	(0.40)	(0.56)	(0.65)	(0.90)	(1.05)
Putnam	0.00	0.00	0.00	0.00	0.00	0.00
St_Johns	(0.37)	(0.44)	(0.43)	(0.51)	(0.79)	(0.95)
St_Lucie	0.00	0.00	0.00	0.00	0.00	0.00
Santa Rosa	0.00	0.00	0.00	0.00	0.00	0.00
Sarasota	0.00	0.00	0.00	0.00	0.00	0.00
Seminole	(17.41)	(20.04)	(39.88)	(45.91)	(57.29)	(65.95)
Sumter	0.00	0.00	0.00	0.00	0.00	0.00
Suwannee	0.00	0.00	0.00	0.00	0.00	0.00
Taylor	0.00	0.00	0.00	0.00	0.00	0.00
Union	0.00	0.00	0.00	0.00	0.00	0.00
Volusia	0.00	0.00	0.00	0.00	0.00	0.00
Wakulla	0.00	0.00	0.00	0.00	0.00	0.00
Walton	0.00	0.00	0.00	0.00	0.00	0.00
Washington	0.00	0.00	0.00	0.00	0.00	0.00
Statewide Total	(34.2)	(39.5)	(68.0)	(78.4)	(102.1)	(117.9)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.69)	(0.72)	(1.39)	(1.45)	(2.08)	(2.17)
Baker	0.00	0.00	0.00	0.00	0.00	0.00
Bay	0.00	0.00	0.00	0.00	0.00	0.00
Bradford	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Brevard	(0.02)	(0.02)	(0.03)	(0.03)	(0.04)	(0.05)
Broward	(0.89)	(0.93)	(1.80)	(1.90)	(2.69)	(2.83)
Calhoun	0.00	0.00	0.00	0.00	0.00	0.00
Charlotte	(0.17)	(0.18)	(0.24)	(0.25)	(0.40)	(0.43)
Citrus	0.00	0.00	0.00	0.00	0.00	0.00
Clay	(0.16)	(0.17)	(0.24)	(0.25)	(0.40)	(0.42)
Collier	0.00	0.00	0.00	0.00	0.00	0.00
Columbia	0.00	0.00	0.00	0.00	0.00	0.00
Miami-Dade	(0.50)	(0.54)	(0.54)	(0.59)	(1.05)	(1.13)
DeSoto	0.00	0.00	0.00	0.00	0.00	0.00
Dixie	0.00	0.00	0.00	0.00	0.00	0.00
Duval	(1.13)	(1.19)	(2.06)	(2.17)	(3.19)	(3.37)
Escambia	(0.02)	(0.02)	(0.04)	(0.04)	(0.06)	(0.06)
Flagler	(0.02)	(0.02)	(0.03)	(0.04)	(0.05)	(0.05)
Franklin	0.00	0.00	0.00	0.00	0.00	0.00
Gadsden	0.00	0.00	0.00	0.00	0.00	0.00
Gilchrist	0.00	0.00	0.00	0.00	0.00	0.00
Glades	0.00	0.00	0.00	0.00	0.00	0.00
Gulf	0.00	0.00	0.00	0.00	0.00	0.00
Hamilton	0.00	0.00	0.00	0.00	0.00	0.00
Hardee	0.00	0.00	0.00	0.00	0.00	0.00
Hendry	0.00	0.00	0.00	0.00	0.00	0.00
Hernando	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.03)
Highlands	(0.04)	(0.04)	(0.04)	(0.05)	(0.08)	(0.08)
Hillsborough	(0.35)	(0.38)	(0.69)	(0.75)	(1.03)	(1.12)
Holmes	0.00	0.00	0.00	0.00	0.00	0.00
Indian River	(0.21)	(0.21)	(0.30)	(0.31)	(0.51)	(0.53)
Jackson	0.00	0.00	0.00	0.00	0.00	0.00
Jefferson	0.00	0.00	0.00	0.00	0.00	0.00
Lafayette	0.00	0.00	0.00	0.00	0.00	0.00
Lake	(0.80)	(0.86)	(1.26)	(1.35)	(2.07)	(2.22)
Lee	(2.56)	(2.82)	(3.74)	(4.12)	(6.30)	(6.94)
Leon	(0.45)	(0.47)	(1.04)	(1.09)	(1.49)	(1.56)
Levy	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Liberty	0.00	0.00	0.00	0.00	0.00	0.00
Madison	0.00	0.00	0.00	0.00	0.00	0.00
Manatee	(0.53)	(0.57)	(0.68)	(0.73)	(1.21)	(1.31)
Marion	0.00	0.00	0.00	0.00	0.00	0.00
Martin	(0.23)	(0.24)	(0.49)	(0.51)	(0.72)	(0.75)
Monroe	0.00	0.00	0.00	0.00	0.00	0.00
Nassau	0.00	0.00	0.00	0.00	0.00	0.00
Okaloosa	0.00	0.00	0.00	0.00	0.00	0.00
Okeechobee	0.00	0.00	0.00	0.00	0.00	0.00
Orange	(2.01)	(2.17)	(3.25)	(3.52)	(5.26)	(5.69)
Osceola	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Palm Beach	(5.27)	(5.70)	(8.92)	(9.64)	(14.19)	(15.34)
Pasco	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Pinellas	(1.21)	(1.30)	(2.34)	(2.50)	(3.55)	(3.79)
Polk	(0.37)	(0.40)	(0.60)	(0.65)	(0.97)	(1.05)
Putnam	0.00	0.00	0.00	0.00	0.00	0.00
St_Johns	(0.40)	(0.44)	(0.47)	(0.51)	(0.87)	(0.95)
St_Lucie	0.00	0.00	0.00	0.00	0.00	0.00
Santa Rosa	0.00	0.00	0.00	0.00	0.00	0.00
Sarasota	0.00	0.00	0.00	0.00	0.00	0.00
Seminole	(18.69)	(20.04)	(42.83)	(45.91)	(61.52)	(65.95)
Sumter	0.00	0.00	0.00	0.00	0.00	0.00
Suwannee	0.00	0.00	0.00	0.00	0.00	0.00
Taylor	0.00	0.00	0.00	0.00	0.00	0.00
Union	0.00	0.00	0.00	0.00	0.00	0.00
Volusia	0.00	0.00	0.00	0.00	0.00	0.00
Wakulla	0.00	0.00	0.00	0.00	0.00	0.00
Walton	0.00	0.00	0.00	0.00	0.00	0.00
Washington	0.00	0.00	0.00	0.00	0.00	0.00
Statewide Total	(36.7)	(39.5)	(73.0)	(78.4)	(109.8)	(117.9)

Adopted Impact By County
FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.72)	(0.72)	(1.45)	(1.45)	(2.17)	(2.17)
Baker	0.00	0.00	0.00	0.00	0.00	0.00
Bay	0.00	0.00	0.00	0.00	0.00	0.00
Bradford	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Brevard	(0.02)	(0.02)	(0.03)	(0.03)	(0.05)	(0.05)
Broward	(0.93)	(0.93)	(1.90)	(1.90)	(2.83)	(2.83)
Calhoun	0.00	0.00	0.00	0.00	0.00	0.00
Charlotte	(0.18)	(0.18)	(0.25)	(0.25)	(0.43)	(0.43)
Citrus	0.00	0.00	0.00	0.00	0.00	0.00
Clay	(0.17)	(0.17)	(0.25)	(0.25)	(0.42)	(0.42)
Collier	0.00	0.00	0.00	0.00	0.00	0.00
Columbia	0.00	0.00	0.00	0.00	0.00	0.00
Miami-Dade	(0.54)	(0.54)	(0.59)	(0.59)	(1.13)	(1.13)
DeSoto	0.00	0.00	0.00	0.00	0.00	0.00
Dixie	0.00	0.00	0.00	0.00	0.00	0.00
Duval	(1.19)	(1.19)	(2.17)	(2.17)	(3.37)	(3.37)
Escambia	(0.02)	(0.02)	(0.04)	(0.04)	(0.06)	(0.06)
Flagler	(0.02)	(0.02)	(0.04)	(0.04)	(0.05)	(0.05)
Franklin	0.00	0.00	0.00	0.00	0.00	0.00
Gadsden	0.00	0.00	0.00	0.00	0.00	0.00
Gilchrist	0.00	0.00	0.00	0.00	0.00	0.00
Glades	0.00	0.00	0.00	0.00	0.00	0.00
Gulf	0.00	0.00	0.00	0.00	0.00	0.00
Hamilton	0.00	0.00	0.00	0.00	0.00	0.00
Hardee	0.00	0.00	0.00	0.00	0.00	0.00
Hendry	0.00	0.00	0.00	0.00	0.00	0.00
Hernando	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.03)
Highlands	(0.04)	(0.04)	(0.05)	(0.05)	(0.08)	(0.08)
Hillsborough	(0.38)	(0.38)	(0.75)	(0.75)	(1.12)	(1.12)
Holmes	0.00	0.00	0.00	0.00	0.00	0.00
Indian River	(0.21)	(0.21)	(0.31)	(0.31)	(0.53)	(0.53)
Jackson	0.00	0.00	0.00	0.00	0.00	0.00
Jefferson	0.00	0.00	0.00	0.00	0.00	0.00
Lafayette	0.00	0.00	0.00	0.00	0.00	0.00
Lake	(0.86)	(0.86)	(1.35)	(1.35)	(2.22)	(2.22)
Lee	(2.82)	(2.82)	(4.12)	(4.12)	(6.94)	(6.94)
Leon	(0.47)	(0.47)	(1.09)	(1.09)	(1.56)	(1.56)
Levy	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Liberty	0.00	0.00	0.00	0.00	0.00	0.00
Madison	0.00	0.00	0.00	0.00	0.00	0.00
Manatee	(0.57)	(0.57)	(0.73)	(0.73)	(1.31)	(1.31)
Marion	0.00	0.00	0.00	0.00	0.00	0.00
Martin	(0.24)	(0.24)	(0.51)	(0.51)	(0.75)	(0.75)
Monroe	0.00	0.00	0.00	0.00	0.00	0.00
Nassau	0.00	0.00	0.00	0.00	0.00	0.00
Okaloosa	0.00	0.00	0.00	0.00	0.00	0.00
Okeechobee	0.00	0.00	0.00	0.00	0.00	0.00
Orange	(2.17)	(2.17)	(3.52)	(3.52)	(5.69)	(5.69)
Osceola	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Palm Beach	(5.70)	(5.70)	(9.64)	(9.64)	(15.34)	(15.34)
Pasco	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)
Pinellas	(1.30)	(1.30)	(2.50)	(2.50)	(3.79)	(3.79)
Polk	(0.40)	(0.40)	(0.65)	(0.65)	(1.05)	(1.05)
Putnam	0.00	0.00	0.00	0.00	0.00	0.00
St_Johns	(0.44)	(0.44)	(0.51)	(0.51)	(0.95)	(0.95)
St_Lucie	0.00	0.00	0.00	0.00	0.00	0.00
Santa Rosa	0.00	0.00	0.00	0.00	0.00	0.00
Sarasota	0.00	0.00	0.00	0.00	0.00	0.00
Seminole	(20.04)	(20.04)	(45.91)	(45.91)	(65.95)	(65.95)
Sumter	0.00	0.00	0.00	0.00	0.00	0.00
Suwannee	0.00	0.00	0.00	0.00	0.00	0.00
Taylor	0.00	0.00	0.00	0.00	0.00	0.00
Union	0.00	0.00	0.00	0.00	0.00	0.00
Volusia	0.00	0.00	0.00	0.00	0.00	0.00
Wakulla	0.00	0.00	0.00	0.00	0.00	0.00
Walton	0.00	0.00	0.00	0.00	0.00	0.00
Washington	0.00	0.00	0.00	0.00	0.00	0.00
Statewide Total	(39.5)	(39.5)	(78.4)	(78.4)	(117.9)	(117.9)

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Properties receiving exemption 13				865						
3											
4	Properties receiving exemption 14				479						
5											
6	Homes for the aged with appropriate exemptions *				49						
7	*1, 2, 5, 8, 9, 12										
8	Total (accounting for parcels with overlapping criteria)				1387						
9											
10	Percent of remaining taxable value constituting of independent living units					100%					
11											
12	2025 Total Taxable Value Impact										
13	School	Non-School									
14	\$ (2,440,981,624)	\$ (2,307,185,179)									
15											
16	Impact on School										
17		High		Middle		Low					
18		Cash	Recurring	Cash	Recurring	Cash	Recurring				
19	2026-27	\$(30.2 M)	\$(39.5 M)			\$(7.5 M)	\$(9.6 M)				
20	2027-28	\$(31.8 M)	\$(39.5 M)			\$(7.8 M)	\$(9.6 M)				
21	2028-29	\$(34.2 M)	\$(39.5 M)			\$(8.4 M)	\$(9.6 M)				
22	2029-30	\$(36.7 M)	\$(39.5 M)			\$(9.0 M)	\$(9.6 M)				
23	2030-31	\$(39.5 M)	\$(39.5 M)			\$(9.6 M)	\$(9.6 M)				
24											
25	Impact on Non-School										
26		High		Middle		Low					
27		Cash	Recurring	Cash	Recurring	Cash	Recurring				
28	2026-27	\$(60.1 M)	\$(78.4 M)			\$(15.5 M)	\$(20.1 M)				
29	2027-28	\$(63.3 M)	\$(78.4 M)			\$(16.4 M)	\$(20.1 M)				
30	2028-29	\$(68.0 M)	\$(78.4 M)			\$(17.5 M)	\$(20.1 M)				
31	2029-30	\$(73.0 M)	\$(78.4 M)			\$(18.8 M)	\$(20.1 M)				
32	2030-31	\$(78.4 M)	\$(78.4 M)			\$(20.1 M)	\$(20.1 M)				
33											
34	Total Impact										
35		High		Middle		Low					
36		Cash	Recurring	Cash	Recurring	Cash	Recurring				
37	2026-27	\$(90.3 M)	\$(117.9 M)			\$(23.0 M)	\$(29.7 M)				
38	2027-28	\$(95.1 M)	\$(117.9 M)			\$(24.2 M)	\$(29.7 M)				
39	2028-29	\$(102.1 M)	\$(117.9 M)			\$(25.9 M)	\$(29.7 M)				
40	2029-30	\$(109.8 M)	\$(117.9 M)			\$(27.8 M)	\$(29.7 M)				
41	2030-31	\$(117.9 M)	\$(117.9 M)			\$(29.7 M)	\$(29.7 M)				
42											

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Interest on Refunds

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

Entire Bill

Partial Bill:

Sponsor(s): N/A

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: February 20, 2026

Section 1: Narrative

- a. **Current Law:** Section 213.255, F.S., details when and how interest should be paid on refunds owed to taxpayers.

A refund shall not be processed until it is complete, requiring that: it is filed on a permitted form; contains the taxpayer's name, address, ID number, and signature; sufficient information to permit mathematical verification of the refund amount; the amount claimed; the grounds upon which the refund is claimed; and the taxable period involved.

Interest does not begin to accrue until 90 days after a complete refund application has been filed and the refund has not been provided to the taxpayer or applied as a credit to their account.

If a tax is adjudicated unconstitutional and refunds are ordered by the court, interest shall not commence on complete applications until 90 days after the adjudication becomes final and unappealable or 90 days after a complete application has been filed, whichever is later.

- b. **Proposed Change:** Section 213.255, F.S., is amended such that:

Interest begins to accrue on the 91st day following the postmark date of the refund application, regardless of the completeness of the refund application.

If a tax is adjudicated unconstitutional and refunds are ordered by the court, interest shall not commence on complete applications until 90 days after the adjudication becomes final and unappealable or 90 days after a refund application has been filed, regardless of its completeness, whichever is later.

Section 2: Description of Data and Sources

Refunds data provided by the Department of Revenue

General Revenue Estimating Conference, January 23, 2026

Transportation Revenue Estimating Conference, January 12, 2026

Section 3: Methodology (Include Assumptions and Attach Details)

Currently, when an incomplete refund request is received by the Department of Revenue, refunds staff will work with the requestor to update the request with the missing data until it is complete and an approval or denial can be issued. As interest does not start to accrue against the Department until the request is complete, the taxpayer has an incentive to get complete information to the Department and, once that information is in hand, the Department then has an incentive to reach a decision to approve or deny the claim.

The proposed language requires that interest be accrued from the 91st date following the postmark of a refund application, and keeps the current law language that a refund application shall not be processed until it is determined to be complete. This creates a strong incentive for those due a refund to send in an incomplete refund request and draw out the process as long as possible to maximize the interest accrued. This would not be possible under the current law, as the interest does not begin to accrue until the refund application is complete. This is represented in the "High Negative" impact below.

In response to the increase in incomplete refund requests and the anticipated interest paid on them, a strong counter incentive is created for the Department of Revenue to deny all incoming refund requests that are not complete, requiring the taxpayer to resubmit the refund request until a complete request is received. Removal of the current process of working with requestors until the request is complete will likely lead to some refunds being denied and not being processed that would be worked through and approved under the current law. This is represented in the "High Positive" impact below.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Interest on Refunds

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

Should the conference not wish to consider the strong behavioral changes incentivized by this bill, the following table represents the amount if interest that would have been paid on refunds made by tax source in Fiscal Year 2024-25 and grows them out over the forecast horizon based on their respective tax source growth rates. This assumes no change in behavior by requestors, who have an incentive to provide incomplete requests, nor by the Department of Revenue, who has an incentive to more quickly process complete returns and deny incomplete returns. This is presented as the middle estimate.

Section 4: Proposed Revenue Impact

	High Positive		Middle		High Negative	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	**	**	\$(29.3 M)	\$(29.3 M)	(**)	(**)
2027-28	**	**	\$(28.8 M)	\$(28.8 M)	(**)	(**)
2028-29	**	**	\$(28.7 M)	\$(28.7 M)	(**)	(**)
2029-30	**	**	\$(29.1 M)	\$(29.1 M)	(**)	(**)
2030-31	**	**	\$(29.6 M)	\$(29.6 M)	(**)	(**)

Revenue Distribution: Tax Source Matching the Refund Request

Section 5: Consensus Estimate (Adopted: 02/20/2026) The Conference adopted the middle estimate, however it notes that the strong incentives presented by the policy change will likely induce behavioral changes that could result in a positive or negative impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(28.0)	(28.1)	(1.3)	(1.3)	0.0	0.0	(29.3)	(29.4)
2027-28	(27.5)	(27.5)	(1.3)	(1.3)	0.0	0.0	(28.8)	(28.8)
2028-29	(27.4)	(27.3)	(1.3)	(1.3)	0.0	0.0	(28.7)	(28.6)
2029-30	(27.7)	(27.8)	(1.4)	(1.4)	0.0	0.0	(29.1)	(29.2)
2030-31	(28.2)	(28.2)	(1.4)	(1.4)	0.0	0.0	(29.6)	(29.6)

	A	B	C	D	E	F	G
1	FY	SUT	CIT	Other	Fuel		
2	24-25	177.11	324.8	5.5	36.7		
3	25-26	126.7	463.4	3.6	39.2		
4	26-27	102.5	348.5	3	39.2		
5	27-28	103.8	337.4	3	40.5		
6	28-29	105.4	331.7	3	41.6		
7	29-30	106.9	337.4	3	42.6		
8	30-31	108.5	342.4	3	43.7		
9							
10	FY	SUT	CIT	Other	Fuel		
11	25-26	-28.5%	42.7%	-34.5%	6.8%		
12	26-27	-19.1%	-24.8%	-16.7%	0.0%		
13	27-28	1.3%	-3.2%	0.0%	3.3%		
14	28-29	1.5%	-1.7%	0.0%	2.7%		
15	29-30	1.4%	1.7%	0.0%	2.4%		
16	30-31	1.5%	1.5%	0.0%	2.6%		
17							
18	SUT Impact						
19		High		Middle		Low	
20		Cash	Recurring	Cash	Recurring	Cash	Recurring
21	2026-27			\$(8.16 M)	\$(8.16 M)		
22	2027-28			\$(8.26 M)	\$(8.26 M)		
23	2028-29			\$(8.39 M)	\$(8.39 M)		
24	2029-30			\$(8.51 M)	\$(8.51 M)		
25	2030-31			\$(8.63 M)	\$(8.63 M)		
26							
27	CIT Impact						
28		High		Middle		Low	
29		Cash	Recurring	Cash	Recurring	Cash	Recurring
30	2026-27			\$(19.55 M)	\$(19.55 M)		
31	2027-28			\$(18.92 M)	\$(18.92 M)		
32	2028-29			\$(18.60 M)	\$(18.60 M)		
33	2029-30			\$(18.92 M)	\$(18.92 M)		
34	2030-31			\$(19.20 M)	\$(19.20 M)		
35							
36	Fuel Impact						
37		High		Middle		Low	
38		Cash	Recurring	Cash	Recurring	Cash	Recurring
39	2026-27			\$(1.25 M)	\$(1.25 M)		
40	2027-28			\$(1.29 M)	\$(1.29 M)		
41	2028-29			\$(1.33 M)	\$(1.33 M)		
42	2029-30			\$(1.36 M)	\$(1.36 M)		
43	2030-31			\$(1.40 M)	\$(1.40 M)		
44							
45	Misc Impact						
46		High		Middle		Low	
47		Cash	Recurring	Cash	Recurring	Cash	Recurring
48	2026-27			\$(0.35 M)	\$(0.35 M)		
49	2027-28			\$(0.35 M)	\$(0.35 M)		
50	2028-29			\$(0.35 M)	\$(0.35 M)		
51	2029-30			\$(0.35 M)	\$(0.35 M)		
52	2030-31			\$(0.35 M)	\$(0.35 M)		
53							
54	Total Impact						
55		High		Middle		Low	
56		Cash	Recurring	Cash	Recurring	Cash	Recurring
57	2026-27			\$(29.3 M)	\$(29.3 M)		
58	2027-28			\$(28.8 M)	\$(28.8 M)		
59	2028-29			\$(28.7 M)	\$(28.7 M)		
60	2029-30			\$(29.1 M)	\$(29.1 M)		
61	2030-31			\$(29.6 M)	\$(29.6 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Bakery Items

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

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: February 20th, 2026

Section 1: Narrative

a. Current Law: F.S. 212.08(1)(a) exempts food products for human consumption from Sales and Use Tax. 212.08(1)(c) lists the limitations of this exemption as including food products sold for consumption on or off the premises of the dealer (subparagraph 1), food products sold for immediate consumption on the seller's premises or near a location at which parking has been provided (subparagraph 2), food products sold as hot prepared food (subparagraph 5), and bakery products sold by bakeries, pastry shops, or like establishments having eating facilities with the exception of food sold for off premises consumption (subparagraph 12). This list of limitations presented is not exhaustive.

FAC 12A-1.011 defines "eating facility" as a "place that facilitates consumption...such as benches stools tables and counters". The definition does not require that the eating facilities be provided by the owner of bakery, only that they exist within a space that is shared by customers of the bakery.

b. Proposed Change: Amends subparagraph 5 of 212.08(1)(c) to say "food product sold as hot prepared food products, except bakery products sold by bakeries, pastry shops, or like establishments that do not have eating facilities".

Section 2: Description of Data and Sources

DOR Sales Tax Returns and Registrations

DBPR Food and Lodging Statistical Reports – Issued Food/Beverage Licenses

Section 3: Methodology (Include Assumptions and Attach Details)

As this bill is limited to affecting bakeries "that do not have eating facilities", this analysis starts by using DBPR licensure data to limit the potential pool of affected businesses. DBPR issues "Non-Seating Licenses" to food service establishments that do not include any seating under their own control. Licensed entities were matched to sales tax accounts using address and zip code as the primary match keys. Of the 6,607 currently active Non-Seating Licenses, 4,573 were successfully matched to a sales tax account. The 2,034 non-matching entities are almost entirely accounted for by stadium concessions and theme parks, where each food service location must be independently licensed.

Once a population of non-seating entities is established, a second division occurs at the NAICS code level. The bill specifically exempts bakery products sold by "bakeries, pastry shops, or like establishments". Notably, "like establishments" does not have a definition in either rule or statute and is administered on a case-by-case basis. Therefore, the search window must remain wide. Collections from certain NAICS codes – such as Retail Bakeries, Commercial Bakeries, and Baked Goods Retailers – are much more likely to see a noticeable impact. Others – such as Snack and Nonalcoholic Beverage Bars, Cafeterias and Buffets, and Full/Limited-Service Restaurants – are less likely to see a serious impact, but an impact within them cannot be fully ruled out.

This impact, therefore, uses the FY2024-25 state sales tax collections for each NAICS code *times* a multiplier designed to reflect an estimated portion of those collections that would be touched by this language. The total of these estimates is grown by the sales tax growth rates adopted at the January 2026 General Revenue Estimating Conference throughout the impact window. The first year's cash is 11/12ths recurring to account for the one-month lag in collections.

Please note the following methodological limitations:

DBPR's definition for non-seating establishment does not perfectly overlap with the FAC, as the FAC states that an "eating facility" includes common spaces provided the building owner, even if the food service establishment is not involved in their provision. This slight departure in definition does not take away from the fact that this is the best way to establish the slim population that would be affected by the language.

The impact to collections is built upon the successful match of DBPR licenses to sales tax data. If an entity would be affected by this language but failed to match to a license, their revenues are currently excluded. For this purpose, the universe of collections for relevant NAICS codes are provided, and it may be prudent to "overshoot" on the assumed multipliers.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Bakery Items

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

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(1.4M)	\$(1.5M)		
2027-28			\$(1.5M)	\$(1.5M)		
2028-29			\$(1.6M)	\$(1.6M)		
2029-30			\$(1.6M)	\$(1.6M)		
2030-31			\$(1.7M)	\$(1.7M)		

Revenue Distribution: Sales Tax

Section 5: Consensus Estimate (Adopted: 02/20/2026) The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(1.3)	(1.4)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2027-28	(1.4)	(1.4)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2028-29	(1.5)	(1.5)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2029-30	(1.5)	(1.5)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2030-31	(1.5)	(1.5)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(1.4)	(1.5)	(0.2)	(0.2)	(1.6)	(1.7)
2027-28	(1.5)	(1.5)	(0.2)	(0.2)	(1.7)	(1.7)
2028-29	(1.6)	(1.6)	(0.2)	(0.2)	(1.8)	(1.8)
2029-30	(1.6)	(1.6)	(0.2)	(0.2)	(1.8)	(1.8)
2030-31	(1.7)	(1.7)	(0.2)	(0.2)	(1.9)	(1.9)

	A	B	C	D	E	F	G	H	I	J	K
1	State Sales Tax Collection for All Filers in Listed NAICS Codes										
2	NAICS		FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 YTD
3	311811	Retail Bakeries	2,864,531	3,146,913	3,248,474	3,635,351	5,406,890	6,777,606	7,889,017	9,086,754	6,066,806
4	311812	Commercial Bakeries	708,068	721,933	679,035	815,906	1,361,858	1,525,931	1,845,269	1,805,402	1,138,029
5	445291	Baked Goods Retailers	21,584,445	23,204,298	22,366,624	24,634,779	30,521,207	29,603,120	30,887,720	31,293,689	17,704,996
6	711110	Theater Companies and Dinner Theaters	287,180,056	281,804,057	231,504,694	223,084,151	282,300,738	278,878,001	272,897,532	254,650,141	131,225,950
7	722511	Full-Service Restaurants	950,376,768	1,027,545,100	913,590,245	1,069,291,365	1,491,527,551	1,583,940,819	1,620,437,065	1,636,333,004	897,348,017
8	722513	Limited-Service Restaurants	379,833,980	412,399,871	397,844,182	447,807,819	556,597,404	614,846,644	635,768,433	612,010,138	340,174,302
9	722514	Cafeterias, Grill Buffets, and Buffets	16,195,743	19,382,000	18,781,837	18,228,841	25,721,351	29,243,503	32,088,836	31,056,669	17,650,666
10	722515	Snack and Nonalcoholic Beverage Bars	25,150,084	28,267,445	24,479,984	27,211,715	40,682,650	49,744,447	56,368,768	61,336,141	35,161,841
11											
12	State Sales Tax Collections for Filers Matched to "Non-Seating" Licenses										
13	NAICS		FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 YTD
14	311811	Retail Bakeries	74,707	77,350	74,307	82,732	102,386	115,066	144,155	139,294	83,961
15	311812	Commercial Bakeries	[d]	[d]	[d]	[d]	[d]	[d]	94,109	72,154	39,721
16	445291	Baked Goods Retailers	107,008	147,198	156,372	206,169	244,704	260,726	270,048	286,558	187,701
17	711110	Theater Companies and Dinner Theaters	1,973,368	2,044,216	1,546,106	1,758,608	2,515,786	2,737,425	2,689,828	2,720,009	1,633,918
18	722511	Full-Service Restaurants	9,204,787	10,048,306	8,465,000	9,784,763	16,631,684	18,079,070	20,427,116	20,406,206	10,645,522
19	722513	Limited-Service Restaurants	6,156,007	7,038,712	7,426,955	9,768,465	12,474,546	14,062,628	18,357,225	21,968,900	13,716,629
20	722514	Cafeterias, Grill Buffets, and Buffets	631,148	623,254	678,380	695,883	846,453	878,833	1,024,351	1,120,733	607,681
21	722515	Snack and Nonalcoholic Beverage Bars	264,711	347,883	409,168	511,571	995,922	1,481,685	1,884,209	2,270,368	1,402,240
22	OTHER	All Other NAICS	258,259,069	281,784,797	276,656,849	302,589,978	450,510,423	487,331,275	490,840,189	504,423,358	280,914,261
23											
24			Multipliers	Assumed FY25 Impact			FY	Sales Tax Tourism and Recreation Growth Rates	Impact (\$M)		
25	311811	Retail Bakeries	80.00%	111,435	=J14*C25		FY 2024-25		(1.39)	=D34*(-1/1000000)	
26	311812	Commercial Bakeries	80.00%	57,723	=J15*C26		FY 2025-26	5.5%	(1.46)	=I25*(1+H26)	
27	445291	Baked Goods Retailers	80.00%	229,247	=J16*C27		FY 2026-27	2.7%	(1.50)	=I26*(1+H27)	
28	711110	Theater Companies and Dinner Theaters	1.00%	27,200	=J17*C28		FY 2027-28	1.4%	(1.52)	=I27*(1+H28)	
29	722511	Full-Service Restaurants	1.00%	204,062	=J18*C29		FY 2028-29	2.8%	(1.57)	=I28*(1+H29)	
30	722513	Limited-Service Restaurants	1.00%	219,689	=J19*C30		FY 2029-30	3.0%	(1.61)	=I29*(1+H30)	
31	722514	Cafeterias, Grill Buffets, and Buffets	1.00%	11,207	=J20*C31		FY 2030-31	3.1%	(1.66)	=I30*(1+H31)	
32	722515	Snack and Nonalcoholic Beverage Bars	1.00%	22,704	=J21*C32						
33	OTHER	All Other NAICS	0.10%	504,423	=J22*C33						
34				1,387,690	=SUM(D25:D33)						