

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): SB 7046

Entire Bill

Partial Bill: Section 39

Sponsor(s):

Month/Year Impact Begins: Collections October 2026 – January 2027

Date of Analysis: 2/27/2026; revised 3/6/2026

Section 1: Narrative

a. Current Law: Sales tax is collected on the purchase of firearms and ammunition, camping supplies, and fishing supplies.

The definition of “firearms in s. 790.001(9) is as follows.

““Firearm” means any weapon (including a starter gun) which will, is designed to, or may readily be converted to expel a projectile by the action of an explosive; the frame or receiver of any such weapon; any firearm muffler or firearm silencer; any destructive device; or any machine gun. The term “firearm” does not include an antique firearm unless the antique firearm is used in the commission of a crime.”

b. Proposed Change: The bill creates a three and a half month sales tax holiday September 7 – December 31, 2026 for:

- a. Ammunition (No price caps) as defined in s. 790.001(1)
- b. Firearms, defined as “a weapon capable of firing a missile and includes a pistol, rifle, or shotgun using an explosive charge as a propellant” (No price caps).
- c. Accessories for firearms (No price caps)
 - i. Charging handles.
 - ii. Cleaning kits.
 - iii. Holsters.
 - iv. Pistol grips.
 - v. Sights or optics.
 - vi. Stocks.
- d. Bows, crossbows, and related accessories listed below (No price caps).
 - i. Arrows
 - ii. Bolts
 - iii. Quarrels
 - iv. Quivers
 - v. Releases
 - vi. Sights or optics
 - vii. Wristguards
- e. Camping supplies (With price caps)
 - i. Tents (\$200 or less)
 - ii. Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs (\$50 or less)
 - iii. Camping lanterns and flashlights (\$30 or less)"
- f. Fishing supplies (With price caps). Fishing supplies for commercial purposes are not exempt.
 - i. Rods and reels (\$75 or less if sold individually or \$150 or less if sold as a set)
 - ii. Tackle boxes or bags (\$30 or less)
 - iii. Bait or fishing tackle (**\$10** or less if sold individually or **\$20** or less if sold as a set)"

Section 2: Description of Data and Sources

BLS Consumer Expenditure Data

US Fish and Wildlife Service, National Survey of Fishing, Hunting, and Wildlife-Associated Recreation (FHWAR), 2016 and 2022.

US BATF and NCIS Firearm Data

NSSF Testimony at Assault Weapons FIEC 2019

IBIS World, OD4379 Gun and Ammunition Stores in the US Industry Report, October 2025.

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REC Impact for Hunting, Camping, and Fishing Sales Tax Holiday, HB7031 - Section 98, 7/15/2025, https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page719-729.pdf .

REC Impact for Hunting Season Sales Tax Holiday - Approximately 3.5 Months, SB7034 - Section 41, 4/18/2025, https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page423-428.pdf .

U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2021, 2022, and 2023 Table R-1 All consumer units: Annual detailed expenditure means, standard errors, coefficients of variation, and weekly (D) or quarterly (I) percents reporting, <https://www.bls.gov/cex/tables/calendar-year/mean/cu-all-detail-2023.xlsx> ;Table Florida Quintiles of Income, 2021-22, <https://www.bls.gov/cex/tables/geographic/mean/2022/cu-state-fl-income-quintiles-before-taxes-2-year-average-2022.htm> .

Florida Demographic Estimating Conference, February 2025.

Florida Economic Estimating Conference, February 2025.

2025 Shooting Sports Retail sales and inventory executive snapshot, RetailBI, Gearfire, <https://drive.google.com/drive/folders/1joFVjnZni6RByyp7izchQox8RNnwtBVA> .

Section 3: Methodology (Include Assumptions and Attach Details)

I. Firearms, Ammunition, and Accessories

For firearms and bows and crossbows, this analysis uses the REC impact for Hunting Season Sales Tax Holiday, dated 7/15/2025 as adopted. The following modification to the methodology is made.

Types of firearms assumed included in the sales tax holiday:

- Longguns (hunting rifle (bolt-action rifle), shotgun, semi-automatic, fully-automatic)
- Pistols (hand guns) – revolver, semi-automatic, fully-automatic
- Lower receivers
- Antique guns (the analysis assumes the bill’s definition of firearm includes these)
- Muzzle-loading guns (the analysis assumes the bill’s definition of firearm includes these)
- Any other gun

For the hunting impact, annual purchases of the following were estimated:

- Rifles
- Shotguns
- Pistols
- Revolvers
- Other firearms
- Ammunition
- Accessories

To estimate units of firearms sold, the analysis used NICS background checks data for Florida by calendar year for long guns, handguns, and other firearms. Annual data were available through CY 2025. An 11-year average was used to estimate the share of each type of firearm in the background checks for long guns and hand guns, Background checks do not indicate a 1 to 1 relationship with sales of guns, but they are used as a proxy for sales since the data are available at such a detailed level and are available for Florida specifically.

To estimate shares within each type of firearm, the analysis used the Annual Firearms Manufacturing And Export Report (ATF) for the US. Data were available through CY 2023 for rifles, shotguns, pistols, revolvers, and miscellaneous firearms. A 10-year average was used for manufacturing. A caveat of using this source is that it represents what is produced in the US, rather than what is purchased.

The resulting unit volume sales by type of firearm are multiplied by assumed average prices of rifles, shotguns, pistols, revolvers, and other firearms to arrive at estimated annual dollar sales. To account for any price changes from the prices adopted in 2025, a report on annual price changes in 2025 from RetailBI by Gearfire was used to adjust the prices to current levels.

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To estimate annual sales of ammunition and accessories, the product segmentation of revenues by rifles, ammunition, accessories, and other items from an IBIS report is applied to the estimate of rifles and shotgun sales to estimate an add-on for ammunition and accessories.

Duration

Background checks for the period September-December are used to estimate the share of annual sales that the holiday period will account for. More weeks than the holiday duration are added to account for shifting of purchases to take advantage of the holiday. It is assumed that additional 2 weeks (14 days) worth of sales will be shifted into the holiday period to take advantage of the tax exemption.

Growth Rate for Hunting Items

To grow the source data from FY 2024-25 to FY 2026-27, the growth rate of total population in Florida was used.

II. Bows, Crossbows, and Accessories

The analysis used the National Expenditures survey, 2016 and 2022, for expenditures and growth rates. The share of bows and crossbows from the 2016 survey was applied to the 2022 hunting expenditures to derive bows and crossbow expenditures in 2022. The Florida share of expenditures in 2022 was grown to 2023 by the average annual growth in expenditures calculated from the 2016 and 2022 surveys (Note: due to change in methodology, the surveys may not be directly comparable).

Duration

Crossbows permits September-December are used to estimate the share of annual sales that the holiday period will account for. More weeks than the holiday duration are added to account for shifting of purchases to take advantage of the holiday. It is assumed that additional 2 weeks (14 days) worth of sales will be shifted into the holiday period to take advantage of the tax exemption.

Growth Rate for Hunting Items

To grow the source data, the growth rate of total population in Florida was used.

III. Camping and Fishing

For the camping and fishing items estimates, the analysis uses the REC Impact for Hunting, Camping, and Fishing Sales Tax Holiday, HB7031 - Section 98, 7/15/2025. As in the previously adopted impact, the estimates for retail sales of camping and fishing items used average annual expenditures by consumer unit by category from the BLS Consumer Expenditures Survey (CES) for camping equipment and fishing equipment. Assumptions are made about what share of camping and fishing expenditures the exempt items comprise. Camping and fishing equipment expenditures' shares of total consumer expenditures for the United States are applied to estimated Florida annual consumer expenditures for the last year, for which actual survey data was published. The expenditures were then grown by Florida personal income growth (FEEC) to the impact year.

A slight change to the methodology was made. Estimates of after-tax (federal and state income etc.) from BLS' CES survey were not available for 2024 because the National Bureau of Economic Research has not updated the tax liabilities calculator (TAXSIM) since the 2023 tax year. The 2023 ratio of after-tax income to income was used to estimate 2024 after-tax income.

It is assumed that 60% of expenditures are on items that fall under the price caps for the various items. This percentage was increased from 50% from the last adopted impact to 60% to account for the fact that bait and tackle price caps were doubled to \$10 and \$20 respectively.

Duration

In addition to the duration of the sales tax holiday, more weeks than the holiday duration are added to account for shifting of purchases to take advantage of the holiday.

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IV. Estimates by Category

The middle uses the assumptions from the previously adopted impact. The middle assumes two extra weeks of induced sales, 1 before and 1 after the holiday, where consumers will shift purchases to take advantage of the holiday. The camping, fishing, and hunting impacts assume two extra weeks of sales in addition to the 17 weeks of the holiday (rounded).

Estimated Sales Tax Exemptions (Millions of Dollars)				
EXEMPTION TYPE	HIGH	MIDDLE	LOW	ADOPTED
Camping		(2.5)		(2.5)
Fishing		(5.4)		(5.4)
Hunting		(26.4)		(26.4)
Total	-	(34.3)	-	(34.3)

Section 4: Proposed Fiscal Impact

Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			(34.3)			
2026-27						
2027-28						
2028-29						
2029-30						

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 02/27/2026) The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(30.4)	0.0	(Insignificant)	0.0	(1.0)	0.0	(2.9)	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(34.3)	0.0	(4.7)	0.0	(39.0)	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

	B	C	D	E	F	G	H
1	SPB 7046, Section 39						
2	Hunting, Fishing, & Camping Sales Tax Holiday						
3	116 Days						
4	17 Weeks						
5	9/7/2026 Start						
6	12/31/2026 End						
7							
8	2/27/2026						
9	Summary						
10	Estimated Sales Tax Exemptions (Millions of Dollars)						
11	EXEMPTION TYPE	HIGH	MIDDLE	LOW	ADOPTED		
12	Camping		(2.5)		(2.5)		
13	Fishing		(5.4)		(5.4)		
14	Hunting		(26.4)		(26.4)		
15	Total	-	(34.3)	-	(34.3)		
16							
17							

	A	B	C	D	E	F	G	H
1	SPB 7046, Section 39							
2	Firearms, Ammunition, Bows, & Accessories							
3	116 Days							
4	17 Weeks							
5	9/7/2026 Start							
6	12/31/2026 End							
7								
8	SUMMARY		2025 Annual Expenditures					
9	Rifles, Shotguns	\$	304.0					
10	Ammunition	\$	216.1					
11	Handguns	\$	284.4					
12	Other firearms	\$	10.8					
13	Accessories	\$	128.6					
14	Bows, crossbows, arrows	\$	1.6					
15	Florida Expenditures	\$	945.5					
16								
17	September - December Purchases				Adopted			
18	116 days % of 365			31.8%	31.8%			
19	NICS Background checks			40.2%	40.2%			
20	Archery licenses			51.1%	51.1%			
21								
22	September - ASSUMED FULL MONTH	September - December Purchases		Low	Middle	High	Adopted	
23		Rifles, Shotguns	\$	122.3			\$	122.3
24		Ammunition	\$	86.9			\$	86.9
25		Handguns	\$	114.4			\$	114.4
26		Other firearms	\$	4.3			\$	4.3
27		Accessories	\$	51.7			\$	51.7
28		Bows, crossbows, arrows	\$	0.8			\$	0.8
29		Florida Expenditures	\$	380.6			\$	380.6
30								
31	Expanded Definition of Firearms		Low	Middle	High	Adopted		
32	Lever	Add-on %	0.00%	0.00%	0.00%	0.00%		
33	Add-on expenditures for expanded definition		\$	-	\$	-	\$	-
34								
35			Low	Middle	High	Adopted		
36	Opt out for Vendors		0.00%	0.00%	0.00%	0.00%		
37								
38	September - December Purchases		\$	-	\$	380.6	\$	-
39								
40	Convert to 1 Day		\$	-	\$	3.3	\$	-
41								
42			Low	Middle	High	Adopted		
43	Spending Behavior (Shifted/ Enticed Days)		14	14	14	14		
44			\$	-	\$	45.9	\$	-
45								
46	Total purchases		\$	-	\$	426.5	\$	-
47								
48	Sales Tax at 6%		\$	-	\$	(25.6)	\$	-
49								
50	FY ending	Growth by population	Low	Middle	High	Adopted		
51	2025	1.6%	\$	-	\$	(25.60)	\$	-
52	2026	1.5%	\$	-	\$	(26.00)	\$	-
53	2027	1.4%	\$	-	\$	(26.40)	\$	-

	A	B	C	D	E	F	G	H	I	J	K
1	SPB 7046, Section 39										
2	Firearms, Ammunition, & Accessories										
3	NICS Firearm Background Checks - Florida										
4		Long Gun	Hand Gun	Other							
5	2025	271,741	702,406	48,232							
6	2024	292,801	679,462	62,381							
7	2023	303,865	751,561	59,451							
8	2022	293,950	753,761	60,250							
9	2021	344,790	855,268	65,505							
10	2020	373,384	1,042,466	67,365							
11	2019	225,560	608,924	46,349							
12	2018	241,875	590,140	46,257							
13	2017	278,618	638,938	38,968							
14	2016	316,232	662,308	42,439							
15	2015	277,768	572,020	28,972							
16											
17	11 Year										
18	Average	292,780	714,296	51,470							
19	ANNUAL FIREARMS MANUFACTURING AND EXPORT REPORT (ATF) - US					ANNUAL FIREARMS MANUFACTURING AND EXPORT					
20		Rifles	Shotguns	Total		Pistols	Revolvers	Total		Misc. Firearms	
21	2023	3,119,376	602,782	3,722,158		3,939,517	805,054	4,744,571		1,305,530	
22	2022	3,658,523	662,510	4,321,033		6,183,507	843,347	7,026,854		2,172,540	
23	2021	3,934,374	675,426	4,609,800		6,751,919	1,159,918	7,911,837		1,283,282	
24	2020	2,760,392	476,682	3,237,074		5,509,183	993,078	6,502,261		1,324,743	
25	2019	2,846,757	535,994	3,382,751		3,046,013	580,601	3,626,614		946,929	
26	2018	2,846,757	535,994	3,382,751		3,679,268	598,703	4,277,971		1,008,537	
27	2017	2,504,092	653,139	3,157,231							
28	2016	4,239,335	848,617	5,087,952							
29	2015	3,691,799	777,273	4,469,072							
30	2014	3,379,549	935,411	4,314,960							
31											
32	10 Year										
33	Average	83.1%	16.9%			85.4%	14.6%			100%	
34	Assumed FL Sales of Rifles and Shotguns Based on Manufacturing Breakout and FL Background Checks					Assumed FL Sales of Pistols and Revolvers Based on Manufacturing Breakout and FL Background Checks					
35		Rifles	Shotguns			Pistols	Revolvers			Misc. Firearms	
36											
37											
38	2025	225,837	45,904	-		599,782	102,624			48,232	
39	2024	243,339	49,462			580,190	99,272			62,381	
40	2023	252,534	51,331			641,755	109,806			59,451	
41	2022	244,294	49,656			643,634	110,127			60,250	
42	2021	286,546	58,244			730,310	124,958			65,505	
43	2020	310,309	63,075			890,158	152,308			67,365	
44	2019	187,457	38,103			519,958	88,966			46,349	
45	2018	201,016	40,859			503,918	86,222			46,257	
46	2017	231,552	47,066			545,587	93,351			38,968	
47	2016	262,812	53,420			565,542	96,766			42,439	
48											
49	10 Year										
50	Average	244,570	49,712			622,083	106,440			53,720	
51	Average Price (source: NSSF)	\$1,100	\$800			400	300			200	
52	Annual % change, 2025	-2.1%	2.1%			1.3%	1.3%			0.2%	
53		Rifles	Shotguns	Subtotal				Subtotal		Subtotal	
54	Total Sales	\$ 263,376,911	\$ 40,604,830	\$ 303,981,742		\$ 252,068,121	\$ 32,347,171	\$ 284,415,291		\$ 10,765,428	
55											
56											
57	Ammunition and Accessories Sales										
58											
59	Products Segmentation for Gun and Ammunition Store Revenue (source: IBISWorld)										
60		IBIS Shares	Total Sales/21.1%								
61	Rifles & Shotguns:	22.22%	\$ 1,367,780,632							Gun and Ammunition Retail Store revenues (2025)	
62											
63											
64	Ammunition	15.80%	\$ 216,109,340							Ammunition share of Gun and Ammo Retail Store revenues (2025)	
65											
66	Accessories	9.40%	\$ 128,571,379							Accessories share of Gun and Ammo Retail Store revenues (2025)	
67											
68	Rifles, Shotguns	\$	303,981,742								
69	Ammunition	\$	216,109,340								
70	Handguns	\$	284,415,291								
71	Other firearms	\$	10,765,428								
72	Accessories	\$	128,571,379								
73	Total	\$	943,843,180								
74	convert to millions	\$	943.8								

	A	B	C	D	E
2	CrossBows & Bows, Arrows & Accessories				
3	2016 National Survey of Fishing, Hunting, and Wildlife-Associated Recreation				
4	Table 17: Expenditures for Hunting 2016				
5	Note: There are changes in methodology between 2016 and 2022.				
6	EQUIPMENT EXPENDITURES				
7					
8	Expenditures				
9	(1000s \$)				
10		2016	2022		
11	Hunting equipment, total	\$ 7,383,871	\$ 7,903,537		
12	Firearms	\$ 2,913,826	\$ 3,118,897		
13	Bows, arrows, archery equipment	\$ 23,201	\$ 24,834	Estimate	
14					
15		2016	2022		
16		(1000s \$)	(1000s \$)		
17	Bows, arrows, archery equipment	\$ 23,201	\$ 24,834		
18	% bows and crossbows, arrows and bolts	95.0%	95.0%		
19	Florida Share	6.57%	6.65%		
20		\$ 1,448.1	\$ 1,569.5		
21	convert to millions	\$ 1.45	\$ 1.57		
22					
23	Calculation of growth rate to 2022		CY		
24	National Expenditures	2011	2016	2022	
25	Hunting Equipment (1000s)	\$ 7,738,324	\$ 7,383,871	7,903,537	
26					
27					
28		2011 to 2016	2016 to 2022		
29	Average annual growth	-0.9%	1.1%		
30					
31	Grow	CY 2023	FY 2022-23	FY 2023-24	FY 2024-25
32	Florida Share of US Bows and Crossbows	\$ 1,587			
33	convert to millions	\$ 1.6	\$ 1.58	\$ 1.60	\$ 1.63
34	FL population growth rate			1.7%	1.6%

	B	C	D	E	F	G	H
1	SPB 7046, Section 39		116 Days				
2	2/27/2026		17 Weeks				
3			9/7/2026 Start				
4	Camping & Fishing Exemptions		12/31/2026 End				
5	SUMMARY						
6	1. Total Taxable Sales (Millions of Dollars)						
7							
8	Category	Annual Expenditures (Millions of \$)					
9	Camping supplies						
10	<ul style="list-style-type: none"> Camping lanterns and flashlights Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs Tents 	\$ 232.5	Effective sales tax factor (State + Local Option) 6.8%				
11	Fishing supplies						
12	<ul style="list-style-type: none"> Rods and reels Tackle boxes or bags Bait or fishing tackle 	\$ 496.0					
13	Florida Expenditures	\$ 728.5					
14							
15	2. Percent of Category that falls below price cap.		% of Category that falls below price cap				
16	% of Category that falls below price cap	Annual Expenditures (Millions of \$)	Low	Middle	High	Adopted	
17	Camping supplies	\$ 232.5	30%	40%	50%	50%	
18	Fishing supplies	\$ 496.0	25%	30%	60%	50%	
19	Florida Expenditures	\$ 728.5					
20							
21	3. Annual expenditures below the cap.						
22	Annual expenditures (millions of \$)	Annual Expenditures (Millions of \$)	Low	Middle	High	Adopted	
23	Camping supplies	\$ 232.5	69.75	93.00	116.25	116.25	
24	Fishing supplies	\$ 496.0	124.00	148.80	297.60	248.00	
25	Florida Expenditures	\$ 728.5	\$ 193.8	\$ 241.8	\$ 413.9	\$ 364.3	
26							
27	4. Weekly expenditures below the cap.						
28	Weekly expenditures (millions of \$)						
29		Weekly Expenditures (Millions of \$)	Low	Middle	High	Adopted	
30	Camping supplies	\$ 4.5	\$ 1.3	\$ 1.8	\$ 2.2	\$ 2.24	
31	Fishing supplies	\$ 9.5	\$ 2.4	\$ 2.9	\$ 5.7	\$ 4.77	
32	Florida Expenditures	\$ 14.0	\$ 3.7	\$ 4.7	\$ 8.0	\$ 7.0	
33							
34	5. Spending behavior (number of holiday weeks plus additional weeks shifted/ induced)						
35	Spending Behavior	Low (LAW)	Middle	High	Adopted Expenditures	Adopted Weeks	Adopted Expenditures
36	# weeks	17	19	21		19	
37	Camping supplies	\$ 38.0	\$ 42.5	\$ 46.9	\$ 42.5	19	
38	Fishing supplies	\$ 81.1	\$ 90.6	\$ 100.2	\$ 90.6	19	
39	Florida Expenditures	\$ 119.1	\$ 133.1	\$ 147.1	\$ 133.1		-
40							
41	6. Sales tax collections.						
42	Sales Tax	Low	Middle	High	Adopted Sales Tax		
43	# weeks	17	19	21	19		
44	Camping supplies	\$ 2.3	\$ 2.5	\$ 2.8	\$ 2.5		
45	Fishing supplies	\$ 4.9	\$ 5.4	\$ 6.0	\$ 5.4		
46	Florida Expenditures	\$ 7.1	\$ 8.0	\$ 8.8	\$ 8.0		
47							
48	8. Total impact (UNDER price cap PLUS ABOVE if included)						
49		Low	Middle	High	Adopted Sales Tax		
50	Camping supplies	\$ (2.3)	\$ (2.5)	\$ (2.8)	\$ (2.5)		
51	Fishing supplies	\$ (4.9)	\$ (5.4)	\$ (6.0)	\$ (5.4)		
54	Total	\$ (7.1)	\$ (8.0)	\$ (8.8)	\$ (7.9)		
55							
57		Low	Middle	High	Adopted Sales Tax		
58	Total retail sales tax impact	\$ (7.1)	\$ (8.0)	\$ (8.8)	\$ (7.9)		

	A	B	C	D	E	F	G	H	I
1	SPB 7046, Section 39								116 Days
2	2/27/2026								17 Weeks
3	Camping & Fishing Exemptions								9/7/2026 Start
4	Camping and fishing equipment expenditures					100	12/31/2026 End		
5									
6	Consumer Expenditures by Category					Estimates	FL population growth, FY ending		
7	2024		2024		2022-2023 Avg.	FL households growth, FY ending			
8									FL Pers. Income growth
9	United States		South	Florida		2024	2025	2026	2027
10	Number of Consumer Units		135,760,000	53,402,000	9,393,399	1.7	1.6	1.5	1.4
11	Florida FTE Visitors (converted to CUs)				923,516	1.7	1.7	1.6	1.5
12	Average number in consumer unit:		2.4	2.4	2.4	7.3	5.9	5.0	5.9
13	Income after taxes per Consumer Unit (\$) (ESTIMATED)		89,942	82,853	82,853				
14	Average annual expenditures per Consumer Unit (\$)		78,535	70,376	67,837				
15									
16	Average annual expenditures per Consumer Unit (Household)								
17									
18	Camping equipment	0.0001972	7.35	19.76	19.05	210,889,580	223,256,200	234,481,418	248,354,021
19	% of average annual expenditures	0.00936%	0.00936%	0.0281%	0.0281%				
20	<ul style="list-style-type: none"> • Camping lanterns and flashlights • Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs • Tents 								
21	West								
22	Hunting and fishing equipment		33.01	84.45	81.40	901,203,859	954,050,688	1,002,019,913	1,061,302,329
23	% of average annual expenditures	0.042032%	0.0420%	0.1200%	0.1200%				
24	Fishing only (share from FW survey, 48.22%)			0.120%		434,560,500.96	460,043,242	483,174,002	511,759,983
25	0.4822		South						
26	<ul style="list-style-type: none"> • Rods and reels • Tackle boxes or bags • Bait or fishing tackle 								
27									
28	Hunting and fishing equipment - INCREMENTAL for tackle boxes								
29	Increase - Doubled Price Cap - Bait & Tackle		1.59	1.43	1.37	15,221,384	16,113,970	16,924,173	17,925,456
30	% of average annual expenditures	0.002%	0.0020%	0.0020%	0.0020%				
31	Assumed 5% of fishing equipment	5.000%							
32									
33	Total FISHING EQUIPMENT								529,685,439
38	Source: US Bureau of Labor Statistics, Table 1800. Region of residence: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2021, 2022, 2023.								
39	Table R-1. All consumer units: Annual detailed expenditure means, stdn. errors, coeff. of variation, & weekly (D) or quarterly (I) percents reporting, Consumer Expenditure Surveys, 2021, 2022.								
40									

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Section 47

Sponsor(s): Representative Duggan

Month/Year Impact Begins: Collections October 2026 – January 2027

Date of Analysis: 3/6/2026

Section 1: Narrative

- a. Current Law:** Sales tax is collected on the purchase of firearms and ammunition, bows, crossbows, and related accessories, camping supplies, and fishing supplies.

The definition of “firearms” in s. 790.001(9) is as follows.

“Firearm” means any weapon (including a starter gun) which will, is designed to, or may readily be converted to expel a projectile by the action of an explosive; the frame or receiver of any such weapon; any firearm muffler or firearm silencer; any destructive device; or any machine gun. The term “firearm” does not include an antique firearm unless the antique firearm is used in the commission of a crime.”

The definition of “ammunition” in s. 790.001(1), F. S. (2025) is as follows.

Ammunition” means an object consisting of all of the following:

- A fixed metallic or nonmetallic hull or casing containing a primer.
- One or more projectiles, one or more bullets, or shot.
- Gunpowder.

All of the specified components must be present for an object to be ammunition.

The definition of “weapon” in s. 790.001(20) is as follows.

“Weapon” means any dirk, knife, metallic knuckles, slungshot, billie, tear gas gun, chemical weapon or device, or other deadly weapon except a firearm or a common pocketknife, plastic knife, or blunt-bladed table knife.”

- b. Proposed Change:** The bill creates a sales tax holiday from September 1 to December 31, 2026 for:
- a. Ammunition (No price caps) as defined in s. 790.001(1)
 - b. Firearms, defined as “a weapon capable of firing a missile and includes a pistol, rifle, or shotgun using an explosive charge as a propellant” (No price caps).
 - c. Bows, crossbows, and the specified accessories listed below (No price caps). Bows and crossbows are defined in the bill.
 - i. Arrows
 - ii. Bolts
 - iii. Quarrels
 - iv. Quivers
 - v. Releases
 - vi. Sights or optics
 - vii. Wristguards
 - d. Camping supplies (With price caps)
 - i. Tents (\$200 or less)
 - ii. Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs (\$50 or less)
 - iii. Camping lanterns and flashlights (\$30 or less)
 - e. Fishing supplies (With price caps). Fishing supplies for commercial purposes are not exempt.
 - i. Rods and reels (\$75 or less if sold individually or \$150 or less if sold as a set)
 - ii. Tackle boxes or bags (\$30 or less)
 - iii. Bait or fishing tackle (**\$5** or less if sold individually or **\$10** or less if sold as a set)”

The bill does not allow the use of the exemption for commercial purposes.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): HB 7031

Section 2: Description of Data and Sources

REC Impact for Hunting, Fishing, and Camping Sales Tax Holiday, SB7046 - Section 39, 2/27/2026, <https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/pdf/page451-460.pdf>

REC Impact for Hunting, Camping, and Fishing Sales Tax Holiday, HB7031 - Section 98, 7/15/2025, <https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/pdf/page719-729.pdf> .

REC Impact for Hunting Season Sales Tax Holiday - Approximately 3.5 Months, SB7034 - Section 41, 4/18/2025, <https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/pdf/page423-428.pdf> .

US Fish and Wildlife Service, National Survey of Fishing, Hunting, and Wildlife-Associated Recreation (FHWAR), 2016 and 2022.

US BATF and NCIS Firearm Data

NSSF Testimony at Assault Weapons FIEC 2019

IBIS World, OD4379 Gun and Ammunition Stores in the US Industry Report, October 2025.

U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2021, 2022, and 2023 Table R-1 All consumer units: Annual detailed expenditure means, standard errors, coefficients of variation, and weekly (D) or quarterly (I) percents reporting,

<https://www.bls.gov/cex/tables/calendar-year/mean/cu-all-detail-2024.xlsx> ;Table Florida Quintiles of Income, 2022-23, <https://www.bls.gov/cex/tables/geographic/mean/2023/cu-state-fl-income-quintiles-before-taxes-2-year-average-2023.htm> .

Florida Demographic Estimating Conference, December 2025.

Florida Economic Estimating Conference, December 2025.

2025 Shooting Sports Retail sales and inventory executive snapshot, RetailBI, Gearfire,

<https://drive.google.com/drive/folders/1joFVjnZni6RByyp7izchQox8RNnwtBVA> .

Section 3: Methodology (Include Assumptions and Attach Details)

Overall, this bill is the same as Chapter 2025-208, Taxation, Laws of Florida (<https://laws.flrules.org/2025/208>), except the exclusion of firearms accessories in the current bill.

This bill differs from SB7046 - Section 39 by:

- Adding six more days to the holiday (from 166 to 172 days),
- Reducing the bait & tackle price caps from \$10 to \$5 (individually) and from \$20 to \$10 (packets), and
- Removing firearm accessories as exempted items.

This analysis assumes that, as in Chapter 2025-208, this bill exempts antique firearms, but not ammunition for antique firearms. It is assumed that antique firearms are generally owned for their historical value as a collector's item and, generally, are not fired, so ammunition for such guns is assumed to be a disproportionately small share of ammunition sales and insignificant to the impact. No adjustments are made to the estimate for ammunition regarding ammunition for antique guns.

I. Firearms and Ammunition

For firearms and bows and crossbows, this analysis uses the REC impact for Hunting Season Sales Tax Holiday, dated 2/27/2026 as adopted.

Types of firearms assumed included in the sales tax holiday:

- Long guns (hunting rifle (bolt-action rifle), shotgun, semi-automatic, fully-automatic)
- Pistols (hand guns) – revolver, semi-automatic, fully-automatic
- Lower receivers
- Antique guns (the analysis assumes the bill's definition of firearm includes these)
- Muzzle-loading guns (the analysis assumes the bill's definition of firearm includes these)
- Any other gun

For the hunting impact, annual purchases of the following were estimated:

- Rifles
- Shotguns
- Pistols

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): HB 7031

- Revolvers
- Other firearms
- Ammunition

To estimate units of firearms sold, the analysis used NICS background checks data for Florida by calendar year for long guns, handguns, and other firearms. Annual data through CY 2025 were used. An 11-year average was used to estimate the share of each type of firearm in the background checks for long guns and hand guns, Background checks do not indicate a 1 to 1 relationship with sales of guns, but they are used as a proxy for sales since the data are available at such a detailed level and are available for Florida specifically.

To estimate shares within each type of firearm, the analysis used the Annual Firearms Manufacturing And Export Report (ATF) for the US. Data were available through CY 2023 for rifles, shotguns, pistols, revolvers, and miscellaneous firearms. A 10-year average was used for manufacturing. A caveat of using this source is that it represents what is produced in the US, rather than what is purchased.

The resulting unit volume sales by type of firearm are multiplied by assumed average prices of rifles, shotguns, pistols, revolvers, and other firearms to arrive at estimated annual dollar sales. To account for any price changes from the prices adopted in 2025, a report on annual price changes in 2025 from RetailBI by Gearfire was used to adjust the prices to current levels.

To estimate annual sales of ammunition, the product segmentation of revenues by rifles, ammunition, accessories, and other items from an IBIS report is applied to the estimate of rifles and shotgun sales to estimate an add-on for ammunition.

Duration

Background checks for the period September-December are used to estimate the share of annual sales that the holiday period will account for. More weeks than the holiday duration are added to account for shifting of purchases to take advantage of the holiday. It is assumed that additional 2 weeks (14 days) worth of sales will be shifted into the holiday period to take advantage of the tax exemption.

Growth Rate for Hunting Items

To grow the source data from FY 2024-25 to FY 2026-27, the growth rate of total population in Florida was used.

II. Bows, Crossbows, and Accessories

The analysis used the National Expenditures survey, 2016 and 2022, for expenditures and growth rates. The share of bows and crossbows from the 2016 survey was applied to the 2022 hunting expenditures to derive bows and crossbow expenditures in 2022. The Florida share of expenditures in 2022 was grown to 2023 by the average annual growth in expenditures calculated from the 2016 and 2022 surveys (Note: due to change in methodology, the surveys may not be directly comparable).

Duration

Crossbows permits September-December are used to estimate the share of annual sales that the holiday period will account for. More weeks than the holiday duration are added to account for shifting of purchases to take advantage of the holiday. It is assumed that additional 2 weeks (14 days) worth of sales will be shifted into the holiday period to take advantage of the tax exemption.

Growth Rate for Bows, Crossbows, and Accessories

To grow the source data, the growth rate of total population in Florida was used.

III. Camping and Fishing

For the camping and fishing items estimates, the analysis uses the REC Impact for Hunting, Fishing, and Camping Sales Tax Holiday, SB7046 - Section 39, 2/27/2026. As in the previously adopted impact, the estimates for retail sales of camping and fishing items used average annual expenditures by consumer unit by category from the BLS Consumer Expenditures Survey (CES) for camping equipment and fishing equipment. Assumptions are made about what share of camping and fishing expenditures the exempt items comprise. Camping and fishing equipment expenditures' shares of total consumer expenditures for the United States are applied to estimated Florida annual consumer expenditures for the last year, for which actual survey data was published. The expenditures were then grown by Florida personal income growth (FEEC) to the impact year.

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A slight change to the methodology was made. Estimates of after-tax (federal and state income etc.) from BLS' CES survey were not available for 2024 because the National Bureau of Economic Research has not updated the tax liabilities calculator (TAXSIM) since the 2023 tax year. The 2023 ratio of after-tax income to income was used to estimate 2024 after-tax income.

The bait and tackle price caps in this HB 7031, Section 47 are half of the proposed price caps in SB7046 - Section 39. The bait and tackle price caps are \$5 and \$10 respectively, the same as in Chapter 2025-208, Taxation, Laws of Florida (<https://laws.flrules.org/2025/208>).

Duration

In addition to the duration of the sales tax holiday, more weeks than the holiday duration are added to account for shifting of purchases to take advantage of the holiday.

IV. Estimates by Category

The middle uses the assumptions from the previously adopted impact. The middle assumes two extra weeks of induced sales, 1 before and 1 after the holiday, where consumers will shift purchases to take advantage of the holiday. The camping, fishing, and hunting impacts assume two extra weeks of sales in addition to the 17 weeks of the holiday (rounded).

Estimated Sales Tax Exemptions (Millions of Dollars)				
EXEMPTION TYPE	HIGH	MIDDLE	LOW	ADOPTED
Camping		(2.5)		(2.5)
Fishing		(5.3)		(5.3)
Hunting		(22.6)		(22.6)
Total	-	(30.4)	-	(30.4)

Section 4: Proposed Fiscal Impact

Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26			(30.4)			
2026-27						
2027-28						
2028-29						
2029-30						

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(26.9)	0.0	(Insignificant)	0.0	(0.9)	0.0	(2.6)	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

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	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(30.4)	0.0	(4.2)	0.0	(34.6)	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

	B	C	D	E	F	G	H
1	HB 7031, Section 47						
2	Hunting, Fishing, & Camping Sales Tax Holiday						
3	122 Days						
4	17 Weeks						
5	9/1/2026 Start						
6	12/31/2026 End						
7							
8	3/6/2026						
9	Summary						
10	Estimated Sales Tax Exemptions (Millions of Dollars)						
11	EXEMPTION TYPE	HIGH	MIDDLE	LOW	ADOPTED		
12	Camping		(2.5)		(2.5)		
13	Fishing		(5.3)		(5.3)		
14	Hunting		(22.6)		(22.6)		
15	Total	-	(30.4)	-	(30.4)		
16							
17							

	A	B	C	D	E	F		
1	HB 7031, Section 47							
2	Firearms, Ammunition, Bows, & Bow Accessories							
3	122 Days							
4	17 Weeks							
5	9/1/2026 Start							
6	12/31/2026 End							
7								
8	SUMMARY		2025 Annual Expenditures					
9	Rifles, Shotguns	\$	304.0					
10	Ammunition	\$	216.1					
11	Handguns	\$	284.4					
12	Other firearms	\$	10.8					
13	Accessories	\$	-					
14	Bows, crossbows, arrows	\$	1.6					
15	Florida Expenditures	\$	816.9					
16								
17	September - December Purchases				Adopted			
18	122 days % of 365		33.4%		33.4%			
19	NICS Background checks		40.2%		40.2%			
20	Archery licenses		51.1%		51.1%			
21								
22	September - ASSUMED FULL MONTH	September - December Purchases			Low	Middle	High	Adopted
23	Rifles, Shotguns		\$ 122.3		\$ 122.3		\$ 122.3	
24	Ammunition		\$ 86.9		\$ 86.9		\$ 86.9	
25	Handguns		\$ 114.4		\$ 114.4		\$ 114.4	
26	Other firearms		\$ 4.3		\$ 4.3		\$ 4.3	
27	Accessories		\$ -		\$ -		\$ -	
28	Bows, crossbows, arrows		\$ 0.8		\$ 0.8		\$ 0.8	
29	Florida Expenditures		\$ 328.8		\$ 328.8		\$ 328.8	
30								
31	Expanded Definition of Firearms			Low	Middle	High	Adopted	
32	Lever	Add-on %	0.00%	0.00%	0.00%	0.00%	0.00%	
33	Add-on expenditures for expanded definition			\$ -	\$ -	\$ -	\$ -	
34								
35				Low	Middle	High	Adopted	
36	Opt out for Vendors		0.00%	0.00%	0.00%	0.00%	0.00%	
37								
38	September - December Purchases			\$ -	\$ 328.8	\$ -	\$ 328.8	
39								
40	Convert to 1 Day		\$ -	\$ 2.7	\$ -	\$ 2.9		
41								
42				Low	Middle	High	Adopted	
43	Spending Behavior (Shifted/ Enticed Days)		14	14	14	14		
44		\$ -	\$ 37.7	\$ -	\$ 40.0			
45								
46	Total purchases	\$ -	\$ 366.6	\$ -	\$ 368.9			
47								
48	Sales Tax at 6%			\$ -	\$ (22.0)	\$ -	\$ (22.1)	
49								
50	FY ending	Growth by population	Low	Middle	High	Adopted		
51	2025	1.6%	\$ -	\$ (22.00)	\$ -	\$ (22.10)		
52	2026	1.5%	\$ -	\$ (22.30)	\$ -	\$ (22.40)		
53	2027	1.4%	\$ -	\$ (22.60)	\$ -	\$ (22.7)		

	A	B	C	D	E	F	G	H	I	J	K
1	HB 7031, Section 47										
2	Firearms & Ammunition										
3	NICS Firearm Background Checks - Florida										
4		Long Gun	Hand Gun	Other							
5	2025	271,741	702,406	48,232							
6	2024	292,801	679,462	62,381							
7	2023	303,865	751,561	59,451							
8	2022	293,950	753,761	60,250							
9	2021	344,790	855,268	65,505							
10	2020	373,384	1,042,466	67,365							
11	2019	225,560	608,924	46,349							
12	2018	241,875	590,140	46,257							
13	2017	278,618	638,938	38,968							
14	2016	316,232	662,308	42,439							
15	2015	277,768	572,020	28,972							
16											
17	11 Year										
18	Average	292,780	714,296	51,470							
19	ANNUAL FIREARMS MANUFACTURING AND EXPORT REPORT (ATF) - US				ANNUAL FIREARMS MANUFACTURING AND EXPORT						
20		Rifles	Shotguns	Total	Pistols	Revolvers	Total	Misc. Firearms			
21	2023	3,119,376	602,782	3,722,158	3,939,517	805,054	4,744,571	1,305,530			
22	2022	3,658,523	662,510	4,321,033	6,183,507	843,347	7,026,854	2,172,540			
23	2021	3,934,374	675,426	4,609,800	6,751,919	1,159,918	7,911,837	1,283,282			
24	2020	2,760,392	476,682	3,237,074	5,509,183	993,078	6,502,261	1,324,743			
25	2019	2,846,757	535,994	3,382,751	3,046,013	580,601	3,626,614	946,929			
26	2018	2,846,757	535,994	3,382,751	3,679,268	598,703	4,277,971	1,008,537			
27	2017	2,504,092	653,139	3,157,231							
28	2016	4,239,335	848,617	5,087,952							
29	2015	3,691,799	777,273	4,469,072							
30	2014	3,379,549	935,411	4,314,960							
31											
32	10 Year										
33	Average	83.1%	16.9%		85.4%	14.6%				100%	
34	Assumed FL Sales of Rifles and Shotguns Based on Manufacturing Breakout and FL Background Checks				Assumed FL Sales of Pistols and Revolvers Based on Manufacturing Breakout and FL Background Checks						
35		Rifles	Shotguns		Pistols	Revolvers		Misc. Firearms			
36											
37											
38	2025	225,837	45,904	-	599,782	102,624		48,232			
39	2024	243,339	49,462		580,190	99,272		62,381			
40	2023	252,534	51,331		641,755	109,806		59,451			
41	2022	244,294	49,656		643,634	110,127		60,250			
42	2021	286,546	58,244		730,310	124,958		65,505			
43	2020	310,309	63,075		890,158	152,308		67,365			
44	2019	187,457	38,103		519,958	88,966		46,349			
45	2018	201,016	40,859		503,918	86,222		46,257			
46	2017	231,552	47,066		545,587	93,351		38,968			
47	2016	262,812	53,420		565,542	96,766		42,439			
48											
49	10 Year										
50	Average	244,570	49,712		622,083	106,440		53,720			
51	Average Price (source: NSSF)	\$1,100	\$800		400	300		200			
52	Annual % change, 2025	-2.1%	2.1%		1.3%	1.3%		0.2%			
53		Rifles	Shotguns	Subtotal			Subtotal		Subtotal		
54	Total Sales	\$ 263,376,911	\$ 40,604,830	\$ 303,981,742	\$ 252,068,121	\$ 32,347,171	\$ 284,415,291	\$ 10,765,428	\$ 599,162,461		
55											
56											
57	Ammunition and Accessories Sales										
58											
59	Products Segmentation for Gun and Ammunition Store Revenue (source: IBISWorld)										
60		IBIS Shares	Total Sales/21.1%								
61	Rifles & Shotguns:	22.22%	\$ 1,367,780,632	Gun and Ammunition Retail Store revenues (2025)							
62											
63											
64	Ammunition	15.80%	\$ 216,109,340	Ammunition share of Gun and Ammo Retail Store revenues (2025)							
65											
66	Accessories	9.40%	\$ 128,571,379	Accessories share of Gun and Ammo Retail Store revenues (2025)							
67											
68	Rifles, Shotguns	\$	303,981,742								
69	Ammunition	\$	216,109,340								
70	Handguns	\$	284,415,291								
71	Other firearms	\$	10,765,428								
72	Accessories										
73	Total	\$	815,271,801								
74	convert to millions	\$	815.3								

	A	B	C	D	E
2	Crossbows & Bows, Arrows & Accessories				
3	2016 National Survey of Fishing, Hunting, and Wildlife-Associated Recreation				
4	Table 17: Expenditures for Hunting 2016				
5	Note: There are changes in methodology between 2016 and 2022.				
6	EQUIPMENT EXPENDITURES				
7					
8	Expenditures				
9	(1000s \$)				
10		2016	2022		
11	Hunting equipment, total	\$ 7,383,871	\$ 7,903,537		
12	Firearms	\$ 2,913,826	\$ 3,118,897		
13	Bows, arrows, archery equipment	\$ 23,201	\$ 24,834	Estimate	
14					
15		2016	2022		
16		(1000s \$)	(1000s \$)		
17	Bows, arrows, archery equipment	\$ 23,201	\$ 24,834		
18	% bows and crossbows, arrows and bolts	95.0%	95.0%		
19	Florida Share	6.57%	6.65%		
20		\$ 1,448.1	\$ 1,569.5		
21	convert to millions	\$ 1.45	\$ 1.57		
22					
23	Calculation of growth rate to 2022		CY		
24	National Expenditures	2011	2016	2022	
25	Hunting Equipment (1000s)	\$ 7,738,324	\$ 7,383,871	7,903,537	
26					
27					
28		2011 to 2016	2016 to 2022		
29	Average annual growth	-0.9%	1.1%		
30					
31	Grow	CY 2023	FY 2022-23	FY 2023-24	FY 2024-25
32	Florida Share of US Bows and Crossbows	\$ 1,587			
33	convert to millions	\$ 1.6	\$ 1.58	\$ 1.60	\$ 1.63
34	<i>FL population growth rate</i>			<i>1.7%</i>	<i>1.6%</i>

	B	C	D	E	F	G	H
1	HB 7031, Section 47		122 Days				
2	3/6/2026		17 Weeks				
3			9/1/2026 Start				
4	Camping & Fishing Exemptions		12/31/2026 End				
5	SUMMARY						
6	1. Total Taxable Sales (Millions of Dollars)						
7							
8	Category	Annual Expenditures (Millions of \$)					
9	Camping supplies						
10	<ul style="list-style-type: none"> Camping lanterns and flashlights Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs Tents 	\$ 232.5	Effective sales tax factor (State + Local Option) 6.8%				
11	Fishing supplies						
12	<ul style="list-style-type: none"> Rods and reels Tackle boxes or bags Bait or fishing tackle 	\$ 487.6					
13	Florida Expenditures	\$ 720.1					
14							
15	2. Percent of Category that falls below price cap. % of Category that falls below price cap						
16	% of Category that falls below price cap	Annual Expenditures (Millions of \$)	Low	Middle	High	Adopted	
17	Camping supplies	\$ 232.5	30%	40%	50%	50%	
18	Fishing supplies	\$ 487.6	25%	30%	60%	50%	
19	Florida Expenditures	\$ 720.1					
20							
21	3. Annual expenditures below the cap.						
22	Annual expenditures (millions of \$)	Annual Expenditures (Millions of \$)	Low	Middle	High	Adopted	
23	Camping supplies	\$ 232.5	69.75	93.00	116.25	116.25	
24	Fishing supplies	\$ 487.6	121.90	146.28	292.56	243.80	
25	Florida Expenditures	\$ 720.1	\$ 191.7	\$ 239.3	\$ 408.8	\$ 360.1	
26							
27	4. Weekly expenditures below the cap.						
28	Weekly expenditures (millions of \$)						
29		Weekly Expenditures (Millions of \$)	Low	Middle	High	Adopted	
30	Camping supplies	\$ 4.5	\$ 1.3	\$ 1.8	\$ 2.2	\$ 2.24	
31	Fishing supplies	\$ 9.4	\$ 2.3	\$ 2.8	\$ 5.6	\$ 4.69	
32	Florida Expenditures	\$ 13.8	\$ 3.7	\$ 4.6	\$ 7.9	\$ 6.9	
33							
34	5. Spending behavior (number of holiday weeks plus additional weeks shifted/ induced)						
35	Spending Behavior	Low (LAW)	Middle	High	Adopted Expenditures	Adopted Weeks	Adopted Expenditures
36	# weeks	17	19	21		19	
37	Camping supplies	\$ 38.0	\$ 42.5	\$ 46.9	\$ 42.5	19	
38	Fishing supplies	\$ 79.7	\$ 89.1	\$ 98.5	\$ 89.1	19	
39	Florida Expenditures	\$ 117.7	\$ 131.6	\$ 145.4	\$ 131.6		-
40							
41	6. Sales tax collections.						
42	Sales Tax	Low	Middle	High	Adopted Sales Tax		
43	# weeks	17	19	21	19		
44	Camping supplies	\$ 2.3	\$ 2.5	\$ 2.8	\$ 2.5		
45	Fishing supplies	\$ 4.8	\$ 5.3	\$ 5.9	\$ 5.3		
46	Florida Expenditures	\$ 7.1	\$ 7.9	\$ 8.7	\$ 7.9		
47							
48	8. Total impact (UNDER price cap PLUS ABOVE if included)						
49		Low	Middle	High	Adopted Sales Tax		
50	Camping supplies	\$ (2.3)	\$ (2.5)	\$ (2.8)	\$ (2.5)		
51	Fishing supplies	\$ (4.8)	\$ (5.3)	\$ (5.9)	\$ (5.3)		
54	Total	\$ (7.1)	\$ (7.9)	\$ (8.7)	\$ (7.8)		
55							
57		Low	Middle	High	Adopted Sales Tax		
58	Total retail sales tax impact	\$ (7.1)	\$ (7.9)	\$ (8.7)	\$ (7.8)		

	A	B	C	D	E	F	G	H	I
1	HB 7031, Section 47								122 Days
2	3/6/2026								17 Weeks
3	Camping & Fishing Exemptions								9/1/2026 Start
4	Camping and fishing equipment expenditures					100	12/31/2026 End		
5									
6	Consumer Expenditures by Category					Estimates	FL population growth, FY ending		
7	2024					2024 2022-2023 Avg.		FL households growth, FY ending	
8						FL Pers. Income growth			
9		United States	South	Florida		2024	2025	2026	2027
10	Number of Consumer Units	135,760,000	53,402,000	9,393,399		1.7	1.6	1.5	1.4
11	Florida FTE Visitors (converted to CUs)			923,516		1.7	1.7	1.6	1.5
12	Average number in consumer unit:	2.4	2.4	2.4		7.3	5.9	5.0	5.9
13	Income after taxes per Consumer Unit (\$) (ESTIMATED)	89,942	82,853	82,853					
14	Average annual expenditures per Consumer Unit (\$)	78,535	70,376	67,837					
15									
16	Average annual expenditures per Consumer Unit (Household)								
17									
18	Camping equipment	0.0001972	7.35	19.76	19.05	210,889,580	223,256,200	234,481,418	248,354,021
19	% of average annual expenditures	0.00936%	0.00936%	0.0281%	0.0281%				
20	<ul style="list-style-type: none"> • Camping lanterns and flashlights • Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs • Tents 								
21			West						
22	Hunting and fishing equipment		33.01	84.45	81.40	901,203,859	954,050,688	1,002,019,913	1,061,302,329
23	% of average annual expenditures	0.042032%	0.0420%	0.1200%	0.1200%				
24	Fishing only (share from FW survey, 48.22%)			0.120%		434,560,500.96	460,043,242	483,174,002	511,759,983
25		0.4822	South						
26	<ul style="list-style-type: none"> • Rods and reels • Tackle boxes or bags • Bait or fishing tackle 								
27									
28	Hunting and fishing equipment - INCREMENTAL for tackle boxes								
29			0.80	0.71	0.69	7,610,692	8,056,985	8,462,086	8,962,728
30	% of average annual expenditures	0.001%	0.0010%	0.0010%	0.0010%				
31	Assumed 5% of fishing equipment	5.000%							
32									
33	Total FISHING EQUIPMENT								520,722,711
38	Source: US Bureau of Labor Statistics, Table 1800. Region of residence: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2022, 2023, 2024.								
39									
40									

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Interest and Refunds

Bill Number(s): SB 7046

Entire Bill

Partial Bill: Section 1 & 2

Sponsor(s): Finance and Tax

Month/Year Impact Begins:

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

- a. **Current Law:** A taxpayer may contest the legality of any assessment or denial of refund of tax, fee, surcharge, permit, interest, or penalty by filing an action in circuit court.
- b. **Proposed Change:** Amends the statute such that a taxpayer may claim interest on a refund that is the subject of an action filed under paragraph 72.011(a) contesting an assessment or denial of refund of any tax, fee, surcharge, permit, interest, or penalty only if such claim is asserted concurrently with the action.

Section 2: Description of Data and Sources

Section 3: Methodology (Include Assumptions and Attach Details)

The bill language is clarifying language. As stated in section 2 of the bill, the bill language reaffirms current law, as well as long-standing practice recognized repeatedly by courts and the Florida Division of Administrative Hearings. If the bill passes, the language in sections 1 and 2 will benefit taxpayers by ensuring taxpayers will not be required to pursue multiple litigation proceedings – one to determine whether a refund is owed, and only after it is approved by a court and paid, a separate proceeding to determine interest. Hence, the impact is \$0.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$0		
2027-28			\$0	\$0		
2028-29			\$0	\$0		
2029-30			\$0	\$0		
2030-31			\$0	\$0		

Revenue Distribution: Various Taxes and Fees

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference has adopted a positive indeterminate impact for all years cash and recurring.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Homebuyer Workforce Tax Credit

Bill Number(s): HB 7031 – Sections 22, 26, 27, 31, 32, 33, and 40

Entire Bill

Partial Bill: Sections 22, 26, 27, 31, 32, 33, and 40

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: March 6th, 2026

Section 1: Narrative

a. Current Law: There currently is no such credit.

b. Proposed Change: Creates a tax credit in Corporate Income Tax and Insurance Premium Tax which self-repeals on January 1st, 2032. The maximum annual credit amount for FY 2026-27, 2027-28, and 2028-29 is \$5 Million. For the remaining life of the credit no cap is given. Eligible taxpayers are limited to \$500,000 in credit per taxable year, and the maximum amount of credit claimable from contributions to a single employee is \$5,000.

Taxpayers earn credit by providing a monetary contribution to employee home purchasing, so long as the employee is a permanent resident of the state, a moderate-income person (as defined in S. 420.602), and has not owned a homestead in the past three calendar years. The employer contribution must be at least \$1,000 and made towards assisting in a down payment or closing costs.

Section 2: Description of Data and Sources

Florida Association of Realtors [<https://www.floridarealtors.org/tools-research/reports/florida-home-buyers-sellers-profile>]

December 2025 Florida Economic Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

The language provides a hard cap on the amount of credit to be awarded in the first 3 fiscal years of the impact. The remaining 2 years, as well as the recurring, remain in question. While there is some conference precedent for assuming that a credit with a firm cap given for some years implies the absence of an appropriation for the remaining years, such an assumption is not strong enough to warrant ignoring the possibility of a future uncapped impact. Therefore, the presented low impact adheres to this assumption, while the presented high deviates from it.

The high impact mimics the low impact for the first 3 years, as these years are definitively stated to be capped in the language. The high, however, assumes the lack of a stated cap in the out years allows the credit to function uncapped up to its repeal date (and beyond, via credit carryforward). Therefore, it has a recurring impact, while the low does not. To calculate the out year impact for the high, the given first time home-buyer rate from Florida Realtors (20%) is multiplied by the adopted single family home sales and condominium sales to calculate an estimated volume of first time home ownership per year. This volume is then multiplied by an assumed participation rate (set to 10% by default) and then by an assumed average employer contribution (assumed to \$3,000 by default).

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$(5.0M)	\$(5.0M)			\$(5.0M)	\$0
2027-28	\$(5.0M)	\$(5.0M)			\$(5.0M)	\$0
2028-29	\$(5.0M)	\$(5.0M)			\$(5.0M)	\$0
2029-30	\$(23.8M)	\$(23.8M)			\$0	\$0
2030-31	\$(24.2M)	\$(24.2M)			\$0	\$0

Revenue Distribution: Corporate Income Tax, Insurance Premium Tax

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Homebuyer Workforce Tax Credit

Bill Number(s): HB 7031 – Sections 22, 26, 27, 31, 32, 33, and 40

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted the low estimate with no recurring impact.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0
2027-28	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0
2028-29	(5.0)	0.0	0.0	0.0	0.0	0.0	(5.0)	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F	G	H
1								
2		Assumptions						
3		[1] First Time Homebuyer Rate		20%				
4		[2] Participation Rate		10%				
5		[3] Average Contribution Amount		3,000				
6								
7			[C]	[D]	[E]	[F]	[G]	
8		FY	Home Sales	Condo Sales	First Time Homebuyers	Participating Homebuyers	Credit Volume	
9		FY 2020-21	353,127	154,839	101,593.20	10,159.32	30,477,960	
10		FY 2021-22	337,463	149,244	97,341.40	9,734.14	29,202,420	
11		FY 2022-23	259,500	107,109	73,321.80	7,332.18	21,996,540	
12		FY 2023-24	253,338	100,450	70,757.60	7,075.76	21,227,280	
13		FY 2024-25	249,454	88,559	67,602.60	6,760.26	20,280,780	
14		FY 2025-26	259,298	88,202	69,499.98	6,950.00	20,849,995	
15	Impact Window	FY 2026-27	270,260	91,358	72,323.48	7,232.35	21,697,045.08	
16		FY 2027-28	282,154	92,486	74,928.05	7,492.81	22,478,416.32	
17		FY 2028-29	292,074	94,430	77,300.71	7,730.07	23,190,214.44	↑ Capped @ \$5M ↑
18		FY 2029-30	299,863	96,327	79,237.89	7,923.79	23,771,366.28	↓ No Cap Given ↓
19		FY 2030-31	306,223	97,902	80,824.93	8,082.49	24,247,477.98	
20		FY 2031-32	313,320	99,198	82,503.72	8,250.37	24,751,117	Repeals Jan 1st
21								
22						High Impact		
23						Cash	Recurring	
24					FY 2026-27	(5.0)	(5.0)	
25					FY 2027-28	(5.0)	(5.0)	
26					FY 2028-29	(5.0)	(5.0)	
27					FY 2029-30	(23.8)	(23.8)	
28					FY 2030-31	(24.2)	(24.2)	
29								
30		Sources:						
31		[1] Florida Realtors - https://www.floridarealtors.org/tools-research/reports/florida-home-buyers-sellers-profile						
32		[2] Pure Assumption						
33		[3] Average of Bill Language Ceiling of \$5,000 and Floor of \$1,000						
34		[C] FAR Existing Single-Family Home Sales, December 2025 FECC						
35		[D] FAR Existing Condominium Sales, December 2025 FECC						
36		[E] Derived: [C] x [1] + [D] x [1]						
37		[F] Derived: [E] x [2]						
38		[G] Derived: [F] x [3]						

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Gross Receipts

Issue: Electric Vehicle Charging Stations

Bill Number(s): SB 7046

Entire Bill

Partial Bill: Sections 20, 21, 23, 24, 43, & 44

Sponsor(s):

Month/Year Impact Begins: October 1, 2026

Date(s) Conference Reviewed: March 6th, 2026

Section 1: Narrative

- a. Current Law:** Utilities collect a 4.35% sales and use tax (SUT) pursuant to s. 212.05(1)(e)1.c., F.S., on electricity purchased by EV charging stations used for charging electric vehicles and additional, defined, ancillary uses. An additional 2.6% Gross Receipts tax is collected on these sales pursuant to s. 203.01(1)(a)3. and (1)(b)4., F.S. Additionally, EV charging station operators collect the standard 6% SUT pursuant to s. 212.05(1), F.S., on retail sales to EV drivers.
- b. Proposed Change:** The bill creates s. 212.0516, F.S., which classifies the provision of electricity to a consumer at an EV charging station as a retail sale of electricity. This reclassification allows charging station operators to purchase electricity from utilities for resale, removing the 4.35% SUT and 2.6% Gross Receipts tax on utility-to-station transactions. Purchases of electricity for resale may include up to 105% of the amount of electricity that goes into the storage batteries of an electric vehicle, accounting for transmission and conversion losses within the charging station. In place of the current 6% SUT on retail sales to EV drivers, the bill subjects those sales to the 4.35% SUT pursuant to s. 212.05(1)(e)1.c., F.S., and the 2.6% Gross Receipts tax pursuant to s. 203.01(1)(a)3., F.S. The bill also amends s. 203.01, F.S., and s. 203.012, F.S., to establish tax liability for charging station operators who self-generate electricity and creates an affidavit mechanism to ensure clear remittance responsibility between utilities and charging station operators.

Section 2: Description of Data and Sources

JAN 26-Post Conference CST GRUT REC Package

IBIS World Report – Electric Vehicle Charging Stations in the US (July 2024)

IBIS World Report – Hybrid & Electric Vehicle Manufacturing in the US (August 2025)

U.S. Department of Energy Alternative Fuels Data Center <https://afdc.energy.gov/>

HSMV 1/13/2026 Snapshot of Electric and Hybrid Registrations

Section 3: Methodology (Include Assumptions and Attach Details)

The impact estimates the number of plug-in EVs in Florida starting with the current number of EVs and Plug-in Hybrids (PHEVs) in the HSMV snapshot. These numbers are grown by the industry growth rates forecast from the IBIS World Report to get an estimate of the total number of electric vehicles in each year. That number is multiplied by miles per year driven and then divided by the mi/kWh efficiencies for each category to determine a total kWh used by EVs in each year. Total kWh is reduced by the assumed share of charging done at charging stations (15%) to arrive at total kWh demanded by EV drivers at charging stations. This volume is priced at the adopted Commercial Electricity prices from the Gross Receipts package adopted 1/15/2026 to arrive at the commercial tax base. The commercial tax base is then multiplied by an implied retail markup (170%) derived from the IBIS World cost of goods sold share of revenue to arrive at the retail tax base.

The revenue impact is calculated as follows: The bill removes the 4.35% SUT and 2.6% Gross Receipts tax on utility-to-station purchases, applied to 105% of the commercial tax base. The bill removes the 6% SUT currently collected on retail sales to EV drivers, applied to the retail tax base. The bill adds a 4.35% SUT and 2.6% Gross Receipts tax on retail sales, applied to the retail tax base. The net impact is the sum of these changes.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
 Gross Receipts
Issue: Electric Vehicle Charging Stations
Bill Number(s): SB 7046

Section 4: Proposed Revenue Impact

Sales and Use Tax

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(2.57)	(3.85)		
2027-28			(4.32)	(4.32)		
2028-29			(4.67)	(4.67)		
2029-30			(4.83)	(4.83)		
2030-31			(5.16)	(5.16)		

Gross Receipts

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.52	0.88		
2027-28			0.99	0.99		
2028-29			1.07	1.07		
2029-30			1.11	1.11		
2030-31			1.18	1.18		

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted the proposed estimate.

Gross Receipts	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.5	0.9	0.0	0.0	0.5	0.9
2027-28	0.0	0.0	1.0	1.0	0.0	0.0	1.0	1.0
2028-29	0.0	0.0	1.1	1.1	0.0	0.0	1.1	1.1
2029-30	0.0	0.0	1.1	1.1	0.0	0.0	1.1	1.1
2030-31	0.0	0.0	1.2	1.2	0.0	0.0	1.2	1.2

SUT	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(2.3)	(3.5)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.3)
2027-28	(3.8)	(3.8)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.4)	(0.4)
2028-29	(4.2)	(4.2)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.4)	(0.4)
2029-30	(4.3)	(4.3)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.4)	(0.4)
2030-31	(4.6)	(4.6)	(Insignificant)	(Insignificant)	(0.2)	(0.2)	(0.4)	(0.4)

	Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(2.6)	(3.9)	(0.4)	(0.5)	(3.0)	(4.4)
2027-28	(4.3)	(4.3)	(0.6)	(0.6)	(4.9)	(4.9)
2028-29	(4.7)	(4.7)	(0.6)	(0.6)	(5.3)	(5.3)
2029-30	(4.8)	(4.8)	(0.7)	(0.7)	(5.5)	(5.5)
2030-31	(5.2)	(5.2)	(0.7)	(0.7)	(5.9)	(5.9)

Parameters		
	Share	Growth Rt.
Rev. Growth	100.0%	0.0%
Station Charging	15.0%	0.0%
Retail-Commercial	170.1%	0.0%
Mi/Year	13,489	0.0%

SUT Impact			
	High	Middle	Low
26-27		(3.85)	
27-28		(4.32)	
28-29		(4.67)	
29-30		(4.83)	
30-31		(5.16)	

Gross Receipts Impact			
	High	Middle	Low
26-27		0.88	
27-28		0.99	
28-29		1.07	
29-30		1.11	
30-31		1.18	

Number of Vehicles			Parameters			Manuf. Rev. Growth	
	EV	PHEV		Share	Growth Rt.		
2023			PHEV	20%	0%	2023	42%
2024			Rev. Growth	100%	0%	2024	19%
2025	452,508	144,790				2025	2%
2026	548,440	175,485		mi/kWh	Eff. Improv.	2026	21%
2027	598,896	191,630	EV	3.60	0%	2027	9%
2028	694,720	222,291	PHEV	3.03	0%	2028	16%
2029	745,434	238,518				2029	7%
2030	778,233	249,013				2030	4%
2031	860,726	275,408		Miles	Growth Rt.	2031	11%

kWh Used (Millions)			Parameters			Commercial Prices	
	EV	PHEV		Share	Growth Rt.	FY	\$/kWh
2023			Station Charging	15%	0%	25-26	\$0.12
2024						26-27	\$0.12
2025	1,695.52	644.58		Rate	Growth Rt.	27-28	\$0.12
2026	2,054.97	781.23	Retail-Commercial	170%	0%	28-29	\$0.11
2027	2,244.03	853.10				29-30	\$0.11
2028	2,603.08	989.60				30-31	\$0.11
2029	2,793.10	1,061.84					
2030	2,916.00	1,108.56					
2031	3,225.09	1,226.07					

kWh from Charing Stations (Ms)		
	EV	PHEV
2023		
2024		
2025	254.33	96.69
2026	308.25	117.18
2027	336.60	127.97
2028	390.46	148.44
2029	418.97	159.28
2030	437.40	166.28
2031	483.76	183.91

Taxable Purchases at Commercial Price (Millions \$)				Taxable Purchases at Retail Price (Millions \$)			
FYs	EV	PHEV	Total	FYs	EV	PHEV	Total
25-26	281.29	106.94	388.23	25-26	55.49	21.10	76.59
26-27	322.43	122.57	445.00	26-27	64.33	24.46	88.79
27-28	363.53	138.20	501.73	27-28	72.28	27.48	99.75
28-29	404.71	153.86	558.57	28-29	78.09	29.69	107.78
29-30	428.18	162.78	590.96	29-30	80.70	30.68	111.39
30-31	460.58	175.10	635.68	30-31	86.17	32.76	118.93

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Defense or Aerospace Machinery and Equipment Exemption - 1 Year

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Section 45

Sponsor(s): Representative Duggan

Month/Year Impact Begins: 07/01/2026

Date(s) Conference Reviewed: 03/06/2026

Section 1: Narrative

a. Current Law:

Florida Department of Commerce Division of Economic Development and the Florida Department of Revenue are responsible for administering the Semiconductor, Defense, and Space Technology Tax Exemption program.

The Sales and Use tax exemption is available to companies engaged in this state in the production of machinery and equipment used defense, and space technology.

b. Proposed Change:

Any tangible personal property owned by Space Florida and leased to a private entity pursuant to a written lease, license, or other agreement is exempt from the tax imposed if the property is used by the private lessee solely in connection with a defense or aerospace contract, program, or project authorized by the board of directors of Space Florida. This exemption is via an affidavit versus an exemption certificate.

The exemption applies to lease payments that entitle the lessee to use the tangible personal property owned by Space Florida during the period of July 1, 2026, through June 30, 2027.

A person furnishing a false affidavit to the vendor for the purpose of evading payment of the tax imposed under this is subject to the penalty set forth in s. 212.085 and as otherwise provided by law. The Florida Department of Revenue may adopt rules as necessary to implement this paragraph.

Section 2: Description of Data and Sources

Sales and Use Tax data (NAICS: 334511 & 336414) for Fiscal Years 2021-2022 through 2024-2025 and the first two quarters for Fiscal Year 2025-26 from the Florida Department of Revenue. Semi-Conductor, Defense and Space Technology Tax Exemption data from Florida Department of Commerce Division of Economic Development Incentives Portal. Equipment lease data from Space Florida.

Section 3: Methodology (Include Assumptions and Attach Details)

Middle

The middle estimate assumes that one hundred percent of the purchased or leased goods would be subject to the exemption and a 0.55% applied growth rate was applied to the first two quarters for Fiscal Year 2025-26 and the additional contract data from Commerce.

Low

The low estimate assumes that seventy-five percent of the purchased or leased goods would be subject to the exemption and a 0.55% applied growth rate was applied to the first two quarters for Fiscal Year 2025-26 and the additional contract data from Commerce.

High

The high estimate assumes that the base grows by one-hundred and twenty percent because of the exemption and a 0.55% applied growth rate was applied to the first two quarters for Fiscal Year 2025-26 and the additional contract data from Commerce.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Defense or Aerospace Machinery and Equipment Exemption - 1 Year

Bill Number(s): HB 7031

Section 4: Proposed Revenue Impact The impact is for one year with a one-month lag for collections in the first year and a one month impact in the second year from the collections lag. The REC on 2/13/2026 adopted the high impact for CS/HB 1177, S. 3.

Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$(22.8)		\$(19.2)		\$(14.9)	
2027-28	\$(2.0)		\$(1.7)		\$(1.3)	
2028-29						
2029-30						
2030-31						

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted the high estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(20.2)	0.0	(Insignificant)	0.0	(0.7)	0.0	(1.9)	0.0
2027-28	(1.7)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.2)	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(22.8)	0.0	(3.1)	0.0	(25.9)	0.0
2027-28	(2.0)	0.0	(0.3)	0.0	(2.3)	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

NAICS17	Target Industry	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 YTD
	Search, Detection, Navigation, Guidance, Aeronautical, & Nautical System & Instrument						
334511	Manufacturing	60,900	27,545	38,770	38,830	13,586	24,309
336414	Guided Missile & Space Vehicle Manufacturing	4,007,503	4,187,295	5,156,409	4,552,467	3,978,518	18,872,682
	Total	4,068,404	4,214,840	5,195,179	4,591,298	3,992,104	18,896,990
							Contract data From Space Florida
							1,934,000
							20,830,990

NAICS17	Target Industry	2021-22	2022-23	2023-24	2024-25	2025-26 YTD
	Search, Detection, Navigation, Guidance, Aeronautical, & Nautical System & Instrument					
334511	Manufacturing	-54.77%	40.76%	0.15%	-65.01%	78.92%
336414	Guided Missile & Space Vehicle Manufacturing	4.49%	23.14%	-11.71%	-12.61%	374.36%
		3.60%	23.26%	-11.62%	-13.05%	373.36%
	Five Year Growth Rate	75.11%				
	Four Year Growth Rate	0.55%				
	Three Year Growth Rate	-0.47%				
	Base Factor		100%	100%	120%	
	SUT Change from exemption		100%	75%	100%	
	Growth Rate		0.55%	0.55%	0.55%	

	SUT Growth	Middle	Low	High	Middle	Cash Low	High
2025-2026	18,872,682	20,830,990	20,830,990	20,830,990			
2026-2027	18,975,729	20,909,729	16,243,505	24,829,208	19,167,252	14,889,880	22,760,107
2027-2028	19,079,340	21,013,340	16,321,637	24,954,219			
2028-2029	19,183,516	21,117,516	16,400,196	25,079,914			
2029-2030	19,288,261	21,222,261	16,479,184	25,206,294			
2030-2031	19,393,578	21,327,578	16,558,603	25,333,364			

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Admissions to Certain Tennis Tournaments 3 Years

Bill Number(s): [Amendment 782234 for SB 7046](#)

Entire Bill

Partial Bill: Section 22

Sponsor(s):

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 212.04 (2) (a), Florida Statutes, lists the events in which an admissions tax may not be levied on.
- b. **Proposed Change:** Revises (2) (a) to include: “Admissions to any Association of Tennis Professionals’ ATP Masters 1000 tournament or any Women’s Tennis Association’s WTA 1000 tournament. This subparagraph expires July 1, 2029.”

Section 2: Description of Data and Sources

General Revenue, January 23, 2026
 Miami Open
 TicketMaster
[Florida Tennis](#)

Section 3: Methodology (Include Assumptions and Attach Details)

Florida annually hosts one ATP Masters 1000 & WTA 1000 tournament, being the Miami Open in March. Two approaches were taken to arrive at the impact. Price Variance (Low & High) & Average Price (Middle). Price variance comprises of each price by ticket type across the tournament’s 2-week timeframe whereas the average price approach uses the lowest & highest available prices by ticket type regardless of the day/session & averages the two. Prices were multiplied by seat capacity, applied against the 6% sales tax rate to produce an impact per approach then added together deriving the total impact. Finally, the Tourism & Recreation Sales Tax Growth Rates from the January 2026 GR Conference were applied to grow the impact through the forecast window. Previously, the conference adopted an average of the high and middle estimates on February 27, 2026, with the impact represented by the table below.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(9.5 M)	\$0		
2027-28			\$(9.7 M)	\$0		
2028-29			\$(9.9 M)	\$0		
2029-30			\$0	\$0		
2030-31			\$0	\$0		

Revenue Distribution: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(8.4)	0.0	(Insignificant)	0.0	(0.3)	0.0	(0.8)	0.0
2027-28	(8.6)	0.0	(Insignificant)	0.0	(0.3)	0.0	(0.8)	0.0
2028-29	(8.8)	0.0	(Insignificant)	0.0	(0.3)	0.0	(0.8)	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Admissions to Certain Tennis Tournaments 3 Years

Bill Number(s): [Amendment 782234 for SB 7046](#)

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(9.5)	0.0	(1.3)	0.0	(10.8)	0.0
2027-28	(9.7)	0.0	(1.3)	0.0	(11.0)	0.0
2028-29	(9.9)	0.0	(1.4)	0.0	(11.3)	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

	A	B	C	D	E	F
1						
2	<i>Sum of both approaches:</i>					
3	<i>Price Variance Impact:</i>					
4		<i>FY</i>	<i>Low</i>	<i>Middle</i>	<i>High</i>	
5		2026-27	\$(0.6 M)		\$(13.9 M)	
6		2027-28	\$(0.6 M)		\$(14.1 M)	
7		2028-29	\$(0.7 M)		\$(14.4 M)	
8		2029-30	\$(0.7 M)		\$(14.9 M)	
9		2030-31	\$(0.7 M)		\$(15.3 M)	
10						
11	<i>Average Price Impact:</i>					
12		<i>FY</i>	<i>Low</i>	<i>Middle</i>	<i>High</i>	
13		2026-27		\$(5.2 M)		
14		2027-28		\$(5.2 M)		
15		2028-29		\$(5.4 M)		
16		2029-30		\$(5.5 M)		
17		2030-31		\$(5.7 M)		
18						
19	<i>Total Impact:</i>					
20		<i>FY</i>	<i>Low</i>	<i>Middle</i>	<i>High</i>	
21		2026-27	\$(0.6 M)	\$(5.2 M)	\$(13.9 M)	
22		2027-28	\$(0.6 M)	\$(5.2 M)	\$(14.1 M)	
23		2028-29	\$(0.7 M)	\$(5.4 M)	\$(14.4 M)	
24		2029-30	\$(0.7 M)	\$(5.5 M)	\$(14.9 M)	
25		2030-31	\$(0.7 M)	\$(5.7 M)	\$(15.3 M)	
26						
27	<i>3-Year - As Previously Adopted</i>					
28		<i>FY</i>	<i>Low</i>	<i>Middle</i>	<i>High</i>	
29		2026-27		\$(9.5 M)		
30		2027-28		\$(9.7 M)		
31		2028-29		\$(9.9 M)		
32		2029-30				
33		2030-31				

A	B	C	D	E	F	G	H	I	J	K
1										
2	Price Variance Approach:									
3	Florida Tournaments: Miami - Weeks 11/12									
4										
5	Capacity by Ticket Type:					Total Capacity:			Sales Tax:	
6	Stadium Court:	13,318				Stadium Court:	15,000		6%	
7	Grandstand:	5,000				Grandstand:	5,000			
8	Executive:	1,250				Total Attendance (2025):	405,448	28,961		
9	Cabana:	432				<small>Source: https://floridatennis.com/blogs/news/miami-open-presented-by-itau-tournaments-40th-year-attracts-record-400-000-fans-in-2025</small>				
10	Grounds Pass:	8,961				Suite Capacity:				
11										
12	Stadium Pricing:					Max Capacity:		Quantity:		
13	Opening Days:	\$ 37.2	\$ 720.0			Executive:	50	25		
14	Mid-weeks:	\$ 60.5	\$ 2,400			Cabana:	24	18		
15	Finals:	\$ 93.5	\$ 12,000			Executive Total:	1,250			
16						Cabana Total:	432			
17	Suite Pricing:					Suite Total:		11.21%		
18	Executive Pricing:					Non-Suite Total:		13,318		
19	Opening Days:	\$ 224.0	\$ 492.8			Tourism & Rec Sales Tax Growth Rates - January 2026 GR:				
20	Mid-weeks:	\$ 481.6	\$ 828.8			2024	8712.5			
21	Finals:	\$ 952.0	\$ 1,243.2			2025	9195.7	5.5%		
22						2026	9448.5	2.7%		
23	Cabana Pricing:					2027	9582.8	1.4%		
24	Opening Days:	\$ 252.0	\$ 302.4			2028	9849.6	2.8%		
25	Mid-weeks:	\$ 582.4	\$ 1,568.0			2029	10144.7	3.0%		
26	Finals:	\$ 896.0	\$ 3,808.0			2030	10460	3.1%		
27										
28	Grandstand Pricing:					Stadium Sales Tax:				
29	Opening Days:	44.5	339.38			Low:		High:		
30	Mid-weeks:	117.5	726.06			Opening Days:	\$ 29,725.78	\$ 575,337.60		
31	Finals:	49.5	406.78			Mid-weeks:	\$ 48,344.34	\$ 1,917,792.00		
32						Finals:	\$ 74,713.98	\$ 9,588,960.00		
33	Grounds Pass Pricing:					Suite Sales Tax:				
34	Grounds Pass (GA):	\$ 33.5	\$ 83.5			Low:		High:		
35						Opening Days:	\$ 13,350.00	\$ 101,814.00		
36	Stadium Totals:					Mid-weeks:	\$ 35,250.00	\$ 217,818.00		
37	Opening Days:	\$ 495,429.6	\$ 9,588,960.0			Finals:	\$ 14,850.00	\$ 122,034.00		
38	Sales Tax:	\$ 29,725.78	\$ 575,337.60			Grounds Pass Sales Tax:				
39	Mid-weeks:	\$ 805,739.0	\$ 31,963,200.0			Sales Tax:		\$ 18,011 \$ 44,892		
40	Sales Tax:	\$ 48,344.34	\$ 1,917,792.00			Total Sales Tax:				
41	Finals:	\$ 1,245,233.0	\$ 159,816,000.0			Low:		High:		
42	Sales Tax:	\$ 74,713.98	\$ 9,588,960.00			Opening Days:	\$ 109,124.44	\$ 802,295.65		
43						Mid-weeks:	\$ 208,983.97	\$ 2,422,387.52		
44	Suite Totals:					Finals:	\$ 294,074.89	\$ 10,265,653.57		
45	Executive Totals:					Total:		\$ (612,183.30) \$ (13,490,336.73)		
46	Opening Days:	\$ 376,768.0	\$ 828,889.6			Total Impact:				
47	Sales Tax:	\$ 22,606.08	\$ 49,733.38			FY	Low	Middle	High	
48	Mid-weeks:	\$ 810,051.2	\$ 1,394,041.6			2026-27	\$(0.6 M)			\$(13.9 M)
49	Sales Tax:	\$ 48,603.07	\$ 83,642.50			2027-28	\$(0.6 M)			\$(14.1 M)
50	Finals:	\$ 1,601,264.0	\$ 2,091,062.4			2028-29	\$(0.7 M)			\$(14.4 M)
51	Sales Tax:	\$ 96,075.84	\$ 125,463.74			2029-30	\$(0.7 M)			\$(14.9 M)
52						2030-31	\$(0.7 M)			\$(15.3 M)
53	Cabana Totals:									
54	Opening Days:	\$ 423,864.0	\$ 508,636.8							
55	Sales Tax:	\$ 25,431.84	\$ 30,518.21							
56	Mid-weeks:	\$ 979,596.8	\$ 2,637,376.0							
57	Sales Tax:	\$ 58,775.81	\$ 158,242.56							
58	Finals:	\$ 1,507,072	\$ 6,405,056							
59	Sales Tax:	\$ 90,424.32	\$ 384,303.36							
60										
61	Grandstand Totals:									
62	Opening Days:	\$ 222,500.00	\$ 1,696,900.00							
63	Sales Tax:	\$ 13,350.00	\$ 101,814.00							
64	Mid-weeks:	\$ 587,500.00	\$ 3,630,300.00							
65	Sales Tax:	\$ 35,250.00	\$ 217,818.00							
66	Finals:	\$ 247,500.00	\$ 2,033,900.00							
67	Sales Tax:	\$ 14,850.00	\$ 122,034.00							
68										
69	Grounds Pass Totals:									
70	Grounds Pass (GA):	\$ 300,179	\$ 748,208							
71	Sales Tax:	\$ 18,011	\$ 44,892							
72										
73										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2		Average Price Approach:										
3		Capacity by Ticket Type:				Total Capacity:				Sales Tax:		
4		Stadium Court:	13,318			Stadium Court:	15,000			6%		
5		Grandstand:	5,000			Grandstand:	5,000					
6		Executive:	1,250			Total Attendance (2025):	405,448	28,961				
7		Cabana:	432			Source: https://floridatennis.com/blogs/news/miami-open-presented-by-ita-tournaments-40th-year-attracts-record-400-000-fans-in-2025						
8		Grounds Pass:	8,961									
9												
10		Suite Capacity:				Stadium Pricing:				Stadium:		
11		Max Capacity:	Quantity:			\$ 37.2	\$ 12,000.0		Total:	\$ 80,155,714.80		
12		Executive:	50	25		Average:	\$ 6,018.6		Sales Tax:	\$ 4,809,342.9		
13		Cabana:	24	18								
14		Executive Total:	1,250			Suite Pricing:			Suite:			
15		Cabana Total:	432			\$ 224.0	\$ 1,243.2		Total:	\$ 1,233,915.20		
16		Suite Total:	1,682	33.64%		Average:	\$ 733.6		Sales Tax:	\$ 74,034.9		
17		Non-Suite Total:	13,318									
18						Grandstand Pricing:			Grandstand:			
19		Tourism & Rec Sales Tax Growth Rates - January 2026 GR:				\$ 44.5	\$ 726.1		Total:	\$ 1,926,400		
20		2024	8712.5			Average:	\$ 385.3		Sales Tax:	\$ 115,584		
21		2025	9195.7	5.5%								
22		2026	9448.5	2.7%		Grounds Pricing:			Grounds:			
23		2027	9582.8	1.4%		\$ 33.5	\$ 83.5		Total:	\$ 524,193		
24		2028	9849.6	2.8%		Average:	\$ 58.5		Sales Tax:	\$ 31,452		
25		2029	10144.7	3.0%								
26		2030	10460	3.1%					Total Sales Tax:	\$ (5,030,413.4)		
27												
28						Total Impact:						
29						<i>EY</i>	<i>Low</i>	<i>Middle</i>	<i>High</i>			
30						2026-27		\$(5.2 M)				
31						2027-28		\$(5.2 M)				
32						2028-29		\$(5.4 M)				
33						2029-30		\$(5.5 M)				
34						2030-31		\$(5.7 M)				
35												

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax

Issue: Domestic Malt Beverage 1 Year Tax Rate Change

Bill Number(s): HB 7031 – Sections 35, 36, 37

Entire Bill

Partial Bill: HB 7031 – Sections 35, 36, 37

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

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: February 27, 2026; March 6, 2026

Section 1: Narrative

a. Current Law:

- Under current law, the terms “American brewery” and “Foreign import malt beverages” are not defined.
 - Section 536.01(1), F.S., states “‘Beer’ means a brewed beverage that meets the federal definition of beer in 27 C.F.R. s. 25.11 and contains less than 6 percent alcohol by volume.”
- Section 563.05, F.S., states “malt beverages containing 0.5 percent or more of alcohol by volume, there shall be paid by all manufacturers, distributors, and vendors, as herein defined, a tax of 48 cents per gallon upon all such beverages in bulk or in kegs or barrels; and, when such beverages are sold in containers of less than 1 gallon, the tax will be 6 cents on each pint or fraction thereof in the container.”

b. Proposed Change: HB 7031 – Sections 35, 36, and 37 amend chapter 563:

- Section 35 amends s. 563.01, F.S., to include the terms “American brewery” and “Foreign import malt beverages.”
 - The proposed bill amends s. 563.01(1), F.S., to include and define “American brewery” as “the land and buildings located in the United States of America where malt beverages are manufactured and packaged.”
 - The proposed bill creates s. 563.01(3), F.S., and defines “Foreign import malt beverages” as “malt beverages manufactured and imported from outside the United States of America.”
- Section 36:
 - Creates s. 536.05(1), F.S., “as to malt beverages manufactured in an American brewery containing 0.5 percent or more of alcohol by volume, there shall be paid by all such manufacturers and associated, distributors, and vendors, as herein defined, a tax of 40 cents per gallon upon all such beverages in bulk or in kegs or barrels; and, when such beverages are sold in containers of less than 1 gallon, the tax will be 5 cents on each pint or fraction thereof in the container.”
 - Creates s. 536.05(2), F.S., “as to foreign import malt beverages containing 0.5 percent or more of alcohol by volume, there shall be paid by all such manufacturers and associated distributors, and vendors, as herein defined, a tax of 48 cents per gallon upon all such beverages in bulk or in kegs or barrels; and, when such beverages are sold in containers of less than 1 gallon, the tax will be 6 cents on each pint or fraction thereof in the container.”
- Section 37 states, “The amendments to ss. 563.01 and 563.05, Florida Statutes, made by this act shall stand repealed on June 30, 2027, unless reviewed and saved from repeal through reenactment by the Legislature.”

Section 2: Description of Data and Sources

- [General Revenue Fund – Revenue Estimating Conference \(January 23, 2026\)](#)
- [Alcohol and Tobacco Tax and Trade Bureau – Beer Reports \(January 23, 2026\)](#)
- [Beer Institute – Import & Export Data Releases](#)
- [Code of Federal Regulations – Title 27, Chapter I, Subchapter A \(January 22, 2026\):](#)
 - [Part 25 – Beer \(§25.11, §25.151, §25.152\)](#)
 - [Part 26 – Liquors and Articles from Puerto Rico and the Virgin Islands \(§26.35\)](#)
 - [Part 27 – Importation of Distilled Spirits, Wines, and Beer \(§27.45\)](#)
- [US Code – Title 26, Chapter 51, Subchapter A, Part I, Subpart D](#)
- [VinePair – The States That Drink the Most Beer in America \(February 3, 2025\)](#)
- Department of Business and Professional Regulation – Wholesaler Reports (February 2026)
- Department of Business and Professional Regulation (Communications in February 2026)
- Florida Retailers’ Online Catalog
- IBIS World:
 - Breweries in the US (PDF published in October 2025)
 - Breweries in the US (PDF published in January 2024)
 - Wineries in the US (PDF published in April 2024)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax

Issue: Domestic Malt Beverage 1 Year Tax Rate Change

Bill Number(s): HB 7031 – Sections 35, 36, 37

Section 3: Methodology (Include Assumptions and Attach Details)

Sections 35 and 36 of HB 7031 introduce different categories for malt beverages. If the malt beverage is manufactured and packaged in the United States of America (US), then it is subject to a 40 cents per gallon tax. If the containers are less than 1 gallon, then the tax is 5 cents on each pint (or fraction thereof). If the malt beverage is imported from outside of the US, then it is subject to a 48 cents per gallon tax or a 6 cents tax if the container is less than 1 gallon.

For the methodology, the model uses currently adopted Beer gallonage figures for FY 2026-27. Since there are now two categories for Beer, the current gallonage needs to be split into American Beer and Foreign Beer. The splits are used to determine the High, Middle, and Low scenarios.

High – Uses Beer Institute reports and statistics to determine the level of domestic vs imported beer. According to the Beer Institute, “imported beer comprises nearly 18% of all beer consumed in the United States.” The model applies the national split (82%, 18%) directly to the forecasted consumption gallonage.

Florida’s tourism estimate for FY 2026-27 has a projection of 8.3% of international visitors. In addition, Florida’s population has a higher percentage of foreign-born individuals and citizens who identify with Hispanic ethnicity than the national percentages. Florida’s diverse population may suggest a greater demand for foreign beer.

Percent Splits		
	American	Foreign
Quarts & Pints	82.0%	18.0%
Kegs	82.0%	18.0%

Beer Gallonage			
	Adopted	American Split	Foreign Split
Quarts	44.6	36.5	8.1
Kegs	34.0	27.9	6.1
Pints	303.1	248.5	54.6
Total	381.7	312.9	68.8

Difference in Total Gallons	-
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Total Tax			
	Adopted	Bill Proposal	Difference
Quarts	21.4	18.5	
Kegs	16.3	14.1	
Pint	194.0	167.5	
Tax	231.8	200.1	
Breakage	(0.3)	(0.3)	
Dealer Allowance	(5.8)	(5.0)	
Total	225.7	194.8	(30.9)

Middle - Uses FL Retailers' Online Catalog to estimate the splits of American Beer and Foreign Beer.

Percent Splits		
	American	Foreign
Quarts & Pints	51.3%	48.7%
Kegs	74.3%	25.7%

Beer Gallonage			
	Adopted	American Split	Foreign Split
Quarts	44.6	22.9	21.7
Kegs	34.0	25.3	8.7
Pints	303.1	155.5	147.6
Total	381.7	203.7	178.0

Difference in Total Gallons	-
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Total Tax			
	Adopted	Bill Proposal	Difference
Quarts	21.4	19.6	
Kegs	16.3	14.3	
Pint	194.0	177.5	
Tax	231.8	211.4	
Breakage	(0.3)	(0.3)	
Dealer Allowance	(5.8)	(5.3)	
Total	225.7	205.8	(19.9)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax

Issue: Domestic Malt Beverage 1 Year Tax Rate Change

Bill Number(s): HB 7031 – Sections 35, 36, 37

Low - Uses IBIS World Breweries in the US report. The methodology uses the two largest companies (accounting for 52% of the US Market Share) and uses their number of US facilities as a percentage to determine the split of American Beer and Foreign Beer.

Percent Splits		
	American	Foreign
Quarts & Pints	41.1%	58.9%
Kegs	41.1%	58.9%

Beer Gallonage			
	Adopted	American Split	Foreign Split
Quarts	44.6	18.3	26.3
Kegs	34.0	14.0	20.0
Pints	303.1	124.7	178.4
Total	381.7	157.0	224.7

Difference in Total Gallons	-
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Total Tax			
	Adopted	Bill Proposal	Difference
Quarts	21.4	19.9	
Kegs	16.3	15.2	
Pint	194.0	180.7	
Tax	231.8	215.8	
Breakge	(0.3)	(0.3)	
Dealer Allowance	(5.8)	(5.4)	
Total	225.7	210.1	(15.6)

The Department of Business and Professional Regulation (DBPR) provided an implementation plan, stating “the estimated time to make the required changes based on HB 7031 Sections 35, 36, 37 for tax reporting would total 1,105 working hours for current EDS staff.

This would include:

- The Alcoholic Beverage Distributor’s monthly report new tab to report Foreign Beer.
- Mimic the existing beer tab, but with the different tax computation. (Rate Change)
- Updates to the EDS validation screen and a new validation category.
- Changes to the beverages shipped report. (potential)
- New Product Transaction type for Foreign Beer.
- Rate change updates for Foreign Beer.
- New Scholarship Credit (potential)
- Updates to Beer Manufacturer Reporting. (potential)
- Additional Modifications to Monthly Custom reports regarding Alcohol Sales, Manufacturing, Distribution, Credits, and Refunds.

In addition, ABT Bureau of Auditing would require an additional 7 FTE auditors to complete the auditing requirements.

The 7 FTE would be approximately \$556,000 (approximately \$509,000 recurring and \$47,000 non-recurring)”

REVENUE ESTIMATING CONFERENCE

Revenue Source: Beverage Tax

Issue: Domestic Malt Beverage 1 Year Tax Rate Change

Bill Number(s): HB 7031 – Sections 35, 36, 37

Section 4: Proposed Revenue Impact

The General Revenue Fund (GR) and the Alcoholic Beverage and Tobacco Trust Fund (ABT) are affected by the proposed language. ABT receives 2% of excise tax collections, as per s. 561.121(a), F.S. After distributions to medical centers, the remaining funds are deposited into GR.

The tables below assume implementation starting July 1, 2026, reflecting the typical lag assumed by the conference:

ABT	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$ (0.5)	\$ (0.6)	\$ (0.4)	\$ (0.4)	\$ (0.3)	\$ (0.3)
2027-28						
2028-29						
2029-30						
2030-31						

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$ (26.7)	\$ (30.3)	\$ (17.2)	\$ (19.5)	\$ (13.5)	\$ (15.3)
2027-28						
2028-29						
2029-30						
2030-31						

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference assumes any implementation issues are resolved prior to the implementation date of the bill, July 1, 2026. As a result, the Conference adopted a modified high impact and assumed the typical one-month lag for this revenue source resulting in an impact in 2027-28.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(26.7)	0.0	(0.5)	0.0	0.0	0.0	(27.2)	0.0
2027-28	(3.6)	0.0	(0.1)	0.0	0.0	0.0	(3.7)	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: TPP Timely Filing Appeals to the VAB

Bill Number(s): [Amendment 782234 for SB 7046](#)

Entire Bill

Partial Bill: Section 9

Sponsor(s):

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 194.032 (1) (a), Florida Statutes, lists the purposes for which the value adjustment board shall meet.
- b. **Proposed Change:** Adds “Hearing appeals relating to timely filing of tax returns as required in s. 194.034 (1) (j)” which outlines the parameters for filing a tangible personal property return.

Section 2: Description of Data and Sources

Discussion with Property Tax Oversight

Section 3: Methodology (Include Assumptions and Attach Details)

Acknowledging that some exemptions (notably the \$25K TPP Exemption) would be restored and an unknowable amount of late fees would not be collected, a negative indeterminate impact is presented.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Notification of Exemption Denial

Bill Number(s): [HB 7031](#)

Entire Bill

Partial Bill: Sections 6, 11, 12, 13

Sponsor(s):

Month/Year Impact Begins: January 2026

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

- a. **Current Law:** Sections 196.011 (7) (a), 196.151, 196.193 (5) (a), Florida Statutes, each relates to notifications of exemption denials.

Section 194.011 (3) (d), Florida Statutes, indicates that the taxpayer has 30 days to petition to the VAB after receiving an exemption denial notice.

- b. **Proposed Change:** Amends the former sections to include: "If additional information is obtained after July 1, any notice of disapproval must be served upon the applicant on or before the mailing of the notice of proposed property taxes as provided in s. 200.069." Affirms the aforementioned amendments first apply to the 2026 ad valorem tax roll.

Section 2: Description of Data and Sources

Discussion with Property Tax Oversight

Section 3: Methodology (Include Assumptions and Attach Details)

Every denial letter creates a 30-day period for VAB petition. This bill creates the opportunity for later denial letters to be sent, which leads to more opportunities for VAB petitions. Consequently, a zero/negative indeterminate impact is presented.

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Transfer of Homestead Property by Inheritance

Bill Number(s): SB 7046

Entire Bill

Partial Bill: Section 8, 10, 11 & 12

Sponsor(s): Finance and Tax

Month/Year Impact Begins: January 1, 2027

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

- a. **Current Law:** Homestead properties are assessed at the just value as of January 1st of the year following a change of ownership. A change of ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person.
- b. **Proposed Change:** Amends this section to include an exception for property transfers upon death of the owner, provided that:
1. Owner was legally entitled to the property and received the homestead exemption at the time of death
 2. The property is devised by will to only one lineal descendant of the owner as defined in s.731.201
 3. The descendant makes the property their homestead within the second January 1 after the death of the owner
 4. The descendant files with the property appraiser proof on entitlement to continue decedent's assessment by updating homestead application alongside additional required documentation

If a property deemed abandoned by this subsection is granted the homestead exemption by error, no back taxes must be paid if the owner voluntarily discloses this to the property appraiser.

Section 2: Description of Data and Sources

2021-2025 Sales Data Files

2021-2025 Final NAL Real Property Tax Roll

Section 3: Methodology (Include Assumptions and Attach Details)

When real property is transferred in Florida, the parcel is assigned a [transfer code](#). In order to estimate how many parcels were inherited annually, real property sales files from the past five years were filtered down to only include those that had sales qualification codes that Property Appraisers are most likely to designate to inherited parcels:

- Code 11: Transfers because of corrective deed, quit claim deed, or tax deed
- Code 19: Transfer to or from bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers
- Code 30: Transfer between relatives or between corporate affiliates (including landlord-tenant)
- Code 37: Transfer in which property's market exposure was atypical; transfer involving participants who were atypically motivated; transfer involving participants who were not knowledgeable or informed of market conditions or property characteristics

Under current law, when property is inherited, the differential resets to zero. The proposed language retains the differential of the previous owner. Thus, the difference in the taxable values of the new and old bill is the differential. The total school and non-school differential for each county was calculated using the 2025 NAL Property Roll.

Since the codes include transfers aside from inheritance, proxies for the high, middle, and low estimates were formulated through percentage assumptions for each code. For the low, it was assumed that 95% of parcels with transfer code 19, 15% of parcels with code 30, and 5% with code 37 would inherit their differential under this bill. For the middle, it was assumed that 95% of code 19, 30% of code 30, 20% of 37, and 10% of code 11 were parcels that transferred differential through inheritance. For the high, it was assumed that 95% of code 19, 60% of code 30, 50% of 37, and 40% of code 11 are inherited transfers.

The estimates were forecasted using the school and non-school taxable value growth rates adopted during the 2026 January REC Ad Valorem Conference; cohorts were introduced using the 10-year average growth rate of these qualification codes after sharing them down in accordance with the percentage assumptions of the high, middle, and low estimates. The taxable values were then multiplied by the 2025 school and non-school millage rates to arrive at the impact.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Transfer of Homestead Property by Inheritance

Bill Number(s): SB 7046

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$0	\$(103.5 M)	\$0	\$(28.2 M)	\$0	\$(5.3 M)
2027-28	\$(17.4 M)	\$(103.5 M)	\$(4.8 M)	\$(28.2 M)	\$(0.9 M)	\$(5.3 M)
2028-29	\$(36.2 M)	\$(103.5 M)	\$(10.0 M)	\$(28.2 M)	\$(1.9 M)	\$(5.3 M)
2029-30	\$(56.9 M)	\$(103.5 M)	\$(15.6 M)	\$(28.2 M)	\$(2.9 M)	\$(5.3 M)
2030-31	\$(79.3 M)	\$(103.5 M)	\$(21.7 M)	\$(28.2 M)	\$(4.1 M)	\$(5.3 M)

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	(28.2)	0.0	(28.2)
2027-28	0.0	0.0	0.0	0.0	(4.8)	(28.2)	(4.8)	(28.2)
2028-29	0.0	0.0	0.0	0.0	(10.0)	(28.2)	(10.0)	(28.2)
2029-30	0.0	0.0	0.0	0.0	(15.6)	(28.2)	(15.6)	(28.2)
2030-31	0.0	0.0	0.0	0.0	(21.7)	(28.2)	(21.7)	(28.2)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	(10.8)	0.0	(17.4)	0.0	(28.2)
2027-28	(1.8)	(10.8)	(3.0)	(17.4)	(4.8)	(28.2)
2028-29	(3.8)	(10.8)	(6.2)	(17.4)	(10.0)	(28.2)
2029-30	(6.0)	(10.8)	(9.6)	(17.4)	(15.6)	(28.2)
2030-31	(8.3)	(10.8)	(13.4)	(17.4)	(21.7)	(28.2)

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	0.0	(0.086)	0.0	(0.188)	0.0	(0.274)
Baker	0.0	(0.013)	0.0	(0.017)	0.0	(0.030)
Bay	0.0	(0.014)	0.0	(0.017)	0.0	(0.031)
Bradford	0.0	(0.019)	0.0	(0.037)	0.0	(0.056)
Brevard	0.0	(0.275)	0.0	(0.426)	0.0	(0.701)
Broward	0.0	(1.234)	0.0	(2.373)	0.0	(3.607)
Calhoun	0.0	(0.001)	0.0	(0.002)	0.0	(0.003)
Charlotte	0.0	(0.129)	0.0	(0.179)	0.0	(0.308)
Citrus	0.0	(0.078)	0.0	(0.134)	0.0	(0.212)
Clay	0.0	(0.114)	0.0	(0.148)	0.0	(0.261)
Collier	0.0	(1.324)	0.0	(1.668)	0.0	(2.993)
Columbia	0.0	(0.014)	0.0	(0.022)	0.0	(0.036)
Miami-Dade	0.0	(0.864)	0.0	(1.475)	0.0	(2.339)
DeSoto	0.0	(0.005)	0.0	(0.010)	0.0	(0.015)
Dixie	0.0	(0.002)	0.0	(0.004)	0.0	(0.007)
Duval	0.0	(0.020)	0.0	(0.017)	0.0	(0.036)
Escambia	0.0	(0.183)	0.0	(0.300)	0.0	(0.482)
Flagler	0.0	(0.019)	0.0	(0.041)	0.0	(0.060)
Franklin	0.0	(0.005)	0.0	(0.009)	0.0	(0.014)
Gadsden	0.0	(0.009)	0.0	(0.016)	0.0	(0.025)
Gilchrist	0.0	(0.006)	0.0	(0.011)	0.0	(0.016)
Glades	0.0	(0.001)	0.0	(0.002)	0.0	(0.002)
Gulf	0.0	(0.011)	0.0	(0.014)	0.0	(0.025)
Hamilton	0.0	(0.002)	0.0	(0.002)	0.0	(0.004)
Hardee	0.0	(0.006)	0.0	(0.009)	0.0	(0.015)
Hendry	0.0	(0.011)	0.0	(0.019)	0.0	(0.030)
Hernando	0.0	(0.076)	0.0	(0.101)	0.0	(0.177)
Highlands	0.0	(0.026)	0.0	(0.043)	0.0	(0.069)
Hillsborough	0.0	(0.447)	0.0	(0.838)	0.0	(1.285)
Holmes	0.0	(0.010)	0.0	(0.016)	0.0	(0.026)
Indian River	0.0	(0.126)	0.0	(0.155)	0.0	(0.281)
Jackson	0.0	(0.010)	0.0	(0.015)	0.0	(0.025)
Jefferson	0.0	(0.004)	0.0	(0.006)	0.0	(0.010)
Lafayette	0.0	(0.000)	0.0	(0.001)	0.0	(0.001)
Lake	0.0	(0.095)	0.0	(0.144)	0.0	(0.239)
Lee	0.0	(0.319)	0.0	(0.508)	0.0	(0.828)
Leon	0.0	(0.075)	0.0	(0.148)	0.0	(0.223)
Levy	0.0	(0.032)	0.0	(0.063)	0.0	(0.095)
Liberty	0.0	(0.000)	0.0	(0.000)	0.0	(0.000)
Madison	0.0	(0.003)	0.0	(0.004)	0.0	(0.006)
Manatee	0.0	(0.191)	0.0	(0.220)	0.0	(0.411)
Marion	0.0	(0.562)	0.0	(0.835)	0.0	(1.396)
Martin	0.0	(0.242)	0.0	(0.498)	0.0	(0.741)
Monroe	0.0	(0.024)	0.0	(0.043)	0.0	(0.068)
Nassau	0.0	(0.086)	0.0	(0.127)	0.0	(0.213)
Okaloosa	0.0	(0.117)	0.0	(0.133)	0.0	(0.250)
Okeechobee	0.0	(0.012)	0.0	(0.018)	0.0	(0.030)
Orange	0.0	(0.117)	0.0	(0.194)	0.0	(0.311)
Osceola	0.0	(0.054)	0.0	(0.089)	0.0	(0.143)
Palm Beach	0.0	(1.679)	0.0	(2.835)	0.0	(4.514)
Pasco	0.0	(0.076)	0.0	(0.113)	0.0	(0.188)
Pinellas	0.0	(0.599)	0.0	(1.173)	0.0	(1.771)
Polk	0.0	(0.077)	0.0	(0.127)	0.0	(0.203)
Putnam	0.0	(0.046)	0.0	(0.060)	0.0	(0.106)
St_Johns	0.0	(0.211)	0.0	(0.236)	0.0	(0.447)
St_Lucie	0.0	(0.148)	0.0	(0.143)	0.0	(0.291)
Santa Rosa	0.0	(0.037)	0.0	(0.046)	0.0	(0.082)
Sarasota	0.0	(0.187)	0.0	(0.222)	0.0	(0.408)
Seminole	0.0	(0.121)	0.0	(0.239)	0.0	(0.360)
Sumter	0.0	(0.029)	0.0	(0.036)	0.0	(0.065)
Suwannee	0.0	(0.021)	0.0	(0.031)	0.0	(0.053)
Taylor	0.0	(0.008)	0.0	(0.013)	0.0	(0.020)
Union	0.0	(0.003)	0.0	(0.005)	0.0	(0.007)
Volusia	0.0	(0.282)	0.0	(0.616)	0.0	(0.899)
Wakulla	0.0	(0.010)	0.0	(0.015)	0.0	(0.026)
Walton	0.0	(0.174)	0.0	(0.189)	0.0	(0.363)
Washington	0.0	(0.002)	0.0	(0.004)	0.0	(0.007)
Statewide Total	0.0	(10.8)	0.0	(17.4)	0.0	(28.2)

Adopted Impact By County
FY 2027-28

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.015)	(0.086)	(0.032)	(0.188)	(0.047)	(0.274)
Baker	(0.002)	(0.013)	(0.003)	(0.017)	(0.005)	(0.030)
Bay	(0.003)	(0.014)	(0.003)	(0.017)	(0.006)	(0.031)
Bradford	(0.003)	(0.019)	(0.006)	(0.037)	(0.009)	(0.056)
Brevard	(0.047)	(0.275)	(0.072)	(0.426)	(0.119)	(0.701)
Broward	(0.209)	(1.234)	(0.402)	(2.373)	(0.612)	(3.607)
Calhoun	(0.000)	(0.001)	(0.000)	(0.002)	(0.001)	(0.003)
Charlotte	(0.020)	(0.129)	(0.027)	(0.179)	(0.047)	(0.308)
Citrus	(0.014)	(0.078)	(0.023)	(0.134)	(0.037)	(0.212)
Clay	(0.020)	(0.114)	(0.027)	(0.148)	(0.046)	(0.261)
Collier	(0.220)	(1.324)	(0.278)	(1.668)	(0.498)	(2.993)
Columbia	(0.003)	(0.014)	(0.004)	(0.022)	(0.007)	(0.036)
Miami-Dade	(0.147)	(0.864)	(0.251)	(1.475)	(0.398)	(2.339)
DeSoto	(0.001)	(0.005)	(0.002)	(0.010)	(0.003)	(0.015)
Dixie	(0.000)	(0.002)	(0.001)	(0.004)	(0.001)	(0.007)
Duval	(0.003)	(0.020)	(0.003)	(0.017)	(0.006)	(0.036)
Escambia	(0.032)	(0.183)	(0.053)	(0.300)	(0.086)	(0.482)
Flagler	(0.003)	(0.019)	(0.007)	(0.041)	(0.010)	(0.060)
Franklin	(0.001)	(0.005)	(0.002)	(0.009)	(0.003)	(0.014)
Gadsden	(0.002)	(0.009)	(0.003)	(0.016)	(0.005)	(0.025)
Gilchrist	(0.001)	(0.006)	(0.002)	(0.011)	(0.003)	(0.016)
Glades	(0.000)	(0.001)	(0.000)	(0.002)	(0.000)	(0.002)
Gulf	(0.002)	(0.011)	(0.003)	(0.014)	(0.005)	(0.025)
Hamilton	(0.000)	(0.002)	(0.000)	(0.002)	(0.001)	(0.004)
Hardee	(0.001)	(0.006)	(0.002)	(0.009)	(0.003)	(0.015)
Hendry	(0.002)	(0.011)	(0.003)	(0.019)	(0.005)	(0.030)
Hernando	(0.013)	(0.076)	(0.017)	(0.101)	(0.030)	(0.177)
Highlands	(0.004)	(0.026)	(0.007)	(0.043)	(0.012)	(0.069)
Hillsborough	(0.073)	(0.447)	(0.137)	(0.838)	(0.210)	(1.285)
Holmes	(0.002)	(0.010)	(0.003)	(0.016)	(0.005)	(0.026)
Indian River	(0.021)	(0.126)	(0.026)	(0.155)	(0.047)	(0.281)
Jackson	(0.002)	(0.010)	(0.003)	(0.015)	(0.005)	(0.025)
Jefferson	(0.001)	(0.004)	(0.001)	(0.006)	(0.002)	(0.010)
Lafayette	(0.000)	(0.000)	(0.000)	(0.001)	(0.000)	(0.001)
Lake	(0.016)	(0.095)	(0.024)	(0.144)	(0.039)	(0.239)
Lee	(0.054)	(0.319)	(0.086)	(0.508)	(0.140)	(0.828)
Leon	(0.013)	(0.075)	(0.027)	(0.148)	(0.040)	(0.223)
Levy	(0.006)	(0.032)	(0.011)	(0.063)	(0.017)	(0.095)
Liberty	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Madison	(0.000)	(0.003)	(0.001)	(0.004)	(0.001)	(0.006)
Manatee	(0.032)	(0.191)	(0.036)	(0.220)	(0.068)	(0.411)
Marion	(0.099)	(0.562)	(0.146)	(0.835)	(0.245)	(1.396)
Martin	(0.042)	(0.242)	(0.086)	(0.498)	(0.127)	(0.741)
Monroe	(0.004)	(0.024)	(0.007)	(0.043)	(0.012)	(0.068)
Nassau	(0.014)	(0.086)	(0.021)	(0.127)	(0.035)	(0.213)
Okaloosa	(0.020)	(0.117)	(0.025)	(0.133)	(0.046)	(0.250)
Okeechobee	(0.002)	(0.012)	(0.003)	(0.018)	(0.005)	(0.030)
Orange	(0.020)	(0.117)	(0.034)	(0.194)	(0.054)	(0.311)
Osceola	(0.008)	(0.054)	(0.014)	(0.089)	(0.022)	(0.143)
Palm Beach	(0.284)	(1.679)	(0.479)	(2.835)	(0.763)	(4.514)
Pasco	(0.012)	(0.076)	(0.019)	(0.113)	(0.031)	(0.188)
Pinellas	(0.109)	(0.599)	(0.203)	(1.173)	(0.312)	(1.771)
Polk	(0.013)	(0.077)	(0.021)	(0.127)	(0.033)	(0.203)
Putnam	(0.009)	(0.046)	(0.011)	(0.060)	(0.020)	(0.106)
St_Johns	(0.034)	(0.211)	(0.039)	(0.236)	(0.073)	(0.447)
St_Lucie	(0.025)	(0.148)	(0.023)	(0.143)	(0.048)	(0.291)
Santa Rosa	(0.006)	(0.037)	(0.008)	(0.046)	(0.014)	(0.082)
Sarasota	(0.031)	(0.187)	(0.037)	(0.222)	(0.068)	(0.408)
Seminole	(0.021)	(0.121)	(0.041)	(0.239)	(0.062)	(0.360)
Sumter	(0.005)	(0.029)	(0.006)	(0.036)	(0.011)	(0.065)
Suwannee	(0.004)	(0.021)	(0.005)	(0.031)	(0.009)	(0.053)
Taylor	(0.001)	(0.008)	(0.002)	(0.013)	(0.004)	(0.020)
Union	(0.001)	(0.003)	(0.001)	(0.005)	(0.001)	(0.007)
Volusia	(0.048)	(0.282)	(0.104)	(0.616)	(0.152)	(0.899)
Wakulla	(0.002)	(0.010)	(0.003)	(0.015)	(0.004)	(0.026)
Walton	(0.029)	(0.174)	(0.031)	(0.189)	(0.060)	(0.363)
Washington	(0.000)	(0.002)	(0.001)	(0.004)	(0.001)	(0.007)
Statewide Total	(1.8)	(10.8)	(3.0)	(17.4)	(4.8)	(28.2)

Adopted Impact By County
FY 2028-29

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.031)	(0.086)	(0.067)	(0.188)	(0.098)	(0.274)
Baker	(0.005)	(0.013)	(0.006)	(0.017)	(0.011)	(0.030)
Bay	(0.005)	(0.014)	(0.007)	(0.017)	(0.012)	(0.031)
Bradford	(0.007)	(0.019)	(0.013)	(0.037)	(0.020)	(0.056)
Brevard	(0.097)	(0.275)	(0.150)	(0.426)	(0.247)	(0.701)
Broward	(0.436)	(1.234)	(0.840)	(2.373)	(1.276)	(3.607)
Calhoun	(0.000)	(0.001)	(0.001)	(0.002)	(0.001)	(0.003)
Charlotte	(0.041)	(0.129)	(0.057)	(0.179)	(0.098)	(0.308)
Citrus	(0.028)	(0.078)	(0.048)	(0.134)	(0.077)	(0.212)
Clay	(0.041)	(0.114)	(0.055)	(0.148)	(0.096)	(0.261)
Collier	(0.459)	(1.324)	(0.580)	(1.668)	(1.040)	(2.993)
Columbia	(0.005)	(0.014)	(0.008)	(0.022)	(0.014)	(0.036)
Miami-Dade	(0.305)	(0.864)	(0.522)	(1.475)	(0.827)	(2.339)
DeSoto	(0.002)	(0.005)	(0.004)	(0.010)	(0.005)	(0.015)
Dixie	(0.001)	(0.002)	(0.002)	(0.004)	(0.003)	(0.007)
Duval	(0.007)	(0.020)	(0.006)	(0.017)	(0.013)	(0.036)
Escambia	(0.067)	(0.183)	(0.109)	(0.300)	(0.176)	(0.482)
Flagler	(0.006)	(0.019)	(0.014)	(0.041)	(0.020)	(0.060)
Franklin	(0.002)	(0.005)	(0.003)	(0.009)	(0.005)	(0.014)
Gadsden	(0.004)	(0.009)	(0.006)	(0.016)	(0.010)	(0.025)
Gilchrist	(0.002)	(0.006)	(0.004)	(0.011)	(0.006)	(0.016)
Glades	(0.000)	(0.001)	(0.001)	(0.002)	(0.001)	(0.002)
Gulf	(0.004)	(0.011)	(0.005)	(0.014)	(0.009)	(0.025)
Hamilton	(0.001)	(0.002)	(0.001)	(0.002)	(0.002)	(0.004)
Hardee	(0.002)	(0.006)	(0.004)	(0.009)	(0.006)	(0.015)
Hendry	(0.004)	(0.011)	(0.007)	(0.019)	(0.011)	(0.030)
Hernando	(0.027)	(0.076)	(0.035)	(0.101)	(0.062)	(0.177)
Highlands	(0.009)	(0.026)	(0.015)	(0.043)	(0.024)	(0.069)
Hillsborough	(0.153)	(0.447)	(0.287)	(0.838)	(0.439)	(1.285)
Holmes	(0.004)	(0.010)	(0.006)	(0.016)	(0.010)	(0.026)
Indian River	(0.044)	(0.126)	(0.054)	(0.155)	(0.098)	(0.281)
Jackson	(0.004)	(0.010)	(0.006)	(0.015)	(0.010)	(0.025)
Jefferson	(0.001)	(0.004)	(0.002)	(0.006)	(0.004)	(0.010)
Lafayette	(0.000)	(0.000)	(0.000)	(0.001)	(0.001)	(0.001)
Lake	(0.033)	(0.095)	(0.049)	(0.144)	(0.082)	(0.239)
Lee	(0.113)	(0.319)	(0.179)	(0.508)	(0.292)	(0.828)
Leon	(0.028)	(0.075)	(0.055)	(0.148)	(0.082)	(0.223)
Levy	(0.012)	(0.032)	(0.023)	(0.063)	(0.035)	(0.095)
Liberty	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Madison	(0.001)	(0.003)	(0.001)	(0.004)	(0.002)	(0.006)
Manatee	(0.066)	(0.191)	(0.076)	(0.220)	(0.142)	(0.411)
Marion	(0.204)	(0.562)	(0.303)	(0.835)	(0.507)	(1.396)
Martin	(0.086)	(0.242)	(0.178)	(0.498)	(0.264)	(0.741)
Monroe	(0.009)	(0.024)	(0.015)	(0.043)	(0.024)	(0.068)
Nassau	(0.030)	(0.086)	(0.044)	(0.127)	(0.074)	(0.213)
Okaaloosa	(0.042)	(0.117)	(0.051)	(0.133)	(0.093)	(0.250)
Okeechobee	(0.004)	(0.012)	(0.007)	(0.018)	(0.011)	(0.030)
Orange	(0.042)	(0.117)	(0.070)	(0.194)	(0.112)	(0.311)
Osceola	(0.018)	(0.054)	(0.029)	(0.089)	(0.047)	(0.143)
Palm Beach	(0.592)	(1.679)	(1.001)	(2.835)	(1.592)	(4.514)
Pasco	(0.026)	(0.076)	(0.039)	(0.113)	(0.065)	(0.188)
Pinellas	(0.226)	(0.599)	(0.424)	(1.173)	(0.650)	(1.771)
Polk	(0.026)	(0.077)	(0.043)	(0.127)	(0.069)	(0.203)
Putnam	(0.018)	(0.046)	(0.023)	(0.060)	(0.041)	(0.106)
St_Johns	(0.072)	(0.211)	(0.081)	(0.236)	(0.154)	(0.447)
St_Lucie	(0.049)	(0.148)	(0.047)	(0.143)	(0.096)	(0.291)
Santa Rosa	(0.013)	(0.037)	(0.017)	(0.046)	(0.030)	(0.082)
Sarasota	(0.065)	(0.187)	(0.077)	(0.222)	(0.143)	(0.408)
Seminole	(0.043)	(0.121)	(0.085)	(0.239)	(0.128)	(0.360)
Sumter	(0.010)	(0.029)	(0.013)	(0.036)	(0.023)	(0.065)
Suwannee	(0.007)	(0.021)	(0.011)	(0.031)	(0.018)	(0.053)
Taylor	(0.003)	(0.008)	(0.005)	(0.013)	(0.008)	(0.020)
Union	(0.001)	(0.003)	(0.002)	(0.005)	(0.003)	(0.007)
Volusia	(0.099)	(0.282)	(0.217)	(0.616)	(0.316)	(0.899)
Wakulla	(0.004)	(0.010)	(0.006)	(0.015)	(0.009)	(0.026)
Walton	(0.060)	(0.174)	(0.065)	(0.189)	(0.125)	(0.363)
Washington	(0.001)	(0.002)	(0.002)	(0.004)	(0.002)	(0.007)
Statewide Total	(3.8)	(10.8)	(6.2)	(17.4)	(10.0)	(28.2)

Adopted Impact By County
FY 2029-30

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.048)	(0.086)	(0.105)	(0.188)	(0.153)	(0.274)
Baker	(0.007)	(0.013)	(0.009)	(0.017)	(0.017)	(0.030)
Bay	(0.008)	(0.014)	(0.010)	(0.017)	(0.018)	(0.031)
Bradford	(0.011)	(0.019)	(0.020)	(0.037)	(0.031)	(0.056)
Brevard	(0.152)	(0.275)	(0.235)	(0.426)	(0.386)	(0.701)
Broward	(0.682)	(1.234)	(1.312)	(2.373)	(1.994)	(3.607)
Calhoun	(0.001)	(0.001)	(0.001)	(0.002)	(0.002)	(0.003)
Charlotte	(0.066)	(0.129)	(0.092)	(0.179)	(0.158)	(0.308)
Citrus	(0.044)	(0.078)	(0.075)	(0.134)	(0.119)	(0.212)
Clay	(0.063)	(0.114)	(0.084)	(0.148)	(0.148)	(0.261)
Collier	(0.722)	(1.324)	(0.911)	(1.668)	(1.632)	(2.993)
Columbia	(0.008)	(0.014)	(0.013)	(0.022)	(0.021)	(0.036)
Miami-Dade	(0.477)	(0.864)	(0.816)	(1.475)	(1.292)	(2.339)
DeSoto	(0.003)	(0.005)	(0.006)	(0.010)	(0.008)	(0.015)
Dixie	(0.001)	(0.002)	(0.003)	(0.004)	(0.004)	(0.007)
Duval	(0.011)	(0.020)	(0.009)	(0.017)	(0.020)	(0.036)
Escambia	(0.103)	(0.183)	(0.169)	(0.300)	(0.272)	(0.482)
Flagler	(0.010)	(0.019)	(0.022)	(0.041)	(0.032)	(0.060)
Franklin	(0.003)	(0.005)	(0.005)	(0.009)	(0.008)	(0.014)
Gadsden	(0.006)	(0.009)	(0.009)	(0.016)	(0.015)	(0.025)
Gilchrist	(0.003)	(0.006)	(0.006)	(0.011)	(0.009)	(0.016)
Glades	(0.000)	(0.001)	(0.001)	(0.002)	(0.001)	(0.002)
Gulf	(0.006)	(0.011)	(0.008)	(0.014)	(0.014)	(0.025)
Hamilton	(0.001)	(0.002)	(0.001)	(0.002)	(0.002)	(0.004)
Hardee	(0.003)	(0.006)	(0.005)	(0.009)	(0.009)	(0.015)
Hendry	(0.006)	(0.011)	(0.011)	(0.019)	(0.017)	(0.030)
Hernando	(0.042)	(0.076)	(0.055)	(0.101)	(0.097)	(0.177)
Highlands	(0.014)	(0.026)	(0.024)	(0.043)	(0.038)	(0.069)
Hillsborough	(0.241)	(0.447)	(0.452)	(0.838)	(0.693)	(1.285)
Holmes	(0.006)	(0.010)	(0.010)	(0.016)	(0.015)	(0.026)
Indian River	(0.069)	(0.126)	(0.085)	(0.155)	(0.153)	(0.281)
Jackson	(0.006)	(0.010)	(0.009)	(0.015)	(0.015)	(0.025)
Jefferson	(0.002)	(0.004)	(0.003)	(0.006)	(0.006)	(0.010)
Lafayette	(0.000)	(0.000)	(0.001)	(0.001)	(0.001)	(0.001)
Lake	(0.052)	(0.095)	(0.078)	(0.144)	(0.130)	(0.239)
Lee	(0.176)	(0.319)	(0.281)	(0.508)	(0.457)	(0.828)
Leon	(0.043)	(0.075)	(0.084)	(0.148)	(0.127)	(0.223)
Levy	(0.018)	(0.032)	(0.036)	(0.063)	(0.054)	(0.095)
Liberty	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Madison	(0.001)	(0.003)	(0.002)	(0.004)	(0.003)	(0.006)
Manatee	(0.104)	(0.191)	(0.119)	(0.220)	(0.223)	(0.411)
Marion	(0.316)	(0.562)	(0.469)	(0.835)	(0.785)	(1.396)
Martin	(0.135)	(0.242)	(0.277)	(0.498)	(0.412)	(0.741)
Monroe	(0.013)	(0.024)	(0.024)	(0.043)	(0.037)	(0.068)
Nassau	(0.047)	(0.086)	(0.069)	(0.127)	(0.116)	(0.213)
Okaloosa	(0.066)	(0.117)	(0.078)	(0.133)	(0.143)	(0.250)
Okeechobee	(0.006)	(0.012)	(0.010)	(0.018)	(0.017)	(0.030)
Orange	(0.066)	(0.117)	(0.109)	(0.194)	(0.175)	(0.311)
Osceola	(0.028)	(0.054)	(0.047)	(0.089)	(0.075)	(0.143)
Palm Beach	(0.925)	(1.679)	(1.564)	(2.835)	(2.490)	(4.514)
Pasco	(0.041)	(0.076)	(0.061)	(0.113)	(0.102)	(0.188)
Pinellas	(0.348)	(0.599)	(0.662)	(1.173)	(1.010)	(1.771)
Polk	(0.041)	(0.077)	(0.068)	(0.127)	(0.109)	(0.203)
Putnam	(0.027)	(0.046)	(0.035)	(0.060)	(0.062)	(0.106)
St_Johns	(0.114)	(0.211)	(0.128)	(0.236)	(0.242)	(0.447)
St_Lucie	(0.075)	(0.148)	(0.071)	(0.143)	(0.146)	(0.291)
Santa Rosa	(0.020)	(0.037)	(0.026)	(0.046)	(0.046)	(0.082)
Sarasota	(0.102)	(0.187)	(0.121)	(0.222)	(0.223)	(0.408)
Seminole	(0.067)	(0.121)	(0.133)	(0.239)	(0.200)	(0.360)
Sumter	(0.016)	(0.029)	(0.020)	(0.036)	(0.036)	(0.065)
Suwannee	(0.012)	(0.021)	(0.017)	(0.031)	(0.029)	(0.053)
Taylor	(0.004)	(0.008)	(0.007)	(0.013)	(0.012)	(0.020)
Union	(0.002)	(0.003)	(0.003)	(0.005)	(0.004)	(0.007)
Volusia	(0.155)	(0.282)	(0.339)	(0.616)	(0.494)	(0.899)
Wakulla	(0.006)	(0.010)	(0.009)	(0.015)	(0.014)	(0.026)
Walton	(0.094)	(0.174)	(0.103)	(0.189)	(0.197)	(0.363)
Washington	(0.001)	(0.002)	(0.002)	(0.004)	(0.004)	(0.007)
Statewide Total	(5.9)	(10.8)	(9.6)	(17.4)	(15.6)	(28.2)

Adopted Impact By County
FY 2030-31

County	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
Alachua	(0.067)	(0.086)	(0.145)	(0.188)	(0.212)	(0.274)
Baker	(0.010)	(0.013)	(0.013)	(0.017)	(0.023)	(0.030)
Bay	(0.011)	(0.014)	(0.013)	(0.017)	(0.024)	(0.031)
Bradford	(0.015)	(0.019)	(0.028)	(0.037)	(0.043)	(0.056)
Brevard	(0.211)	(0.275)	(0.327)	(0.426)	(0.537)	(0.701)
Broward	(0.948)	(1.234)	(1.823)	(2.373)	(2.771)	(3.607)
Calhoun	(0.001)	(0.001)	(0.002)	(0.002)	(0.003)	(0.003)
Charlotte	(0.096)	(0.129)	(0.133)	(0.179)	(0.228)	(0.308)
Citrus	(0.060)	(0.078)	(0.104)	(0.134)	(0.164)	(0.212)
Clay	(0.088)	(0.114)	(0.115)	(0.148)	(0.203)	(0.261)
Collier	(1.010)	(1.324)	(1.273)	(1.668)	(2.283)	(2.993)
Columbia	(0.011)	(0.014)	(0.017)	(0.022)	(0.028)	(0.036)
Miami-Dade	(0.663)	(0.864)	(1.134)	(1.475)	(1.797)	(2.339)
DeSoto	(0.004)	(0.005)	(0.008)	(0.010)	(0.012)	(0.015)
Dixie	(0.002)	(0.002)	(0.003)	(0.004)	(0.005)	(0.007)
Duval	(0.015)	(0.020)	(0.013)	(0.017)	(0.028)	(0.036)
Escambia	(0.142)	(0.183)	(0.232)	(0.300)	(0.374)	(0.482)
Flagler	(0.014)	(0.019)	(0.031)	(0.041)	(0.045)	(0.060)
Franklin	(0.004)	(0.005)	(0.007)	(0.009)	(0.011)	(0.014)
Gadsden	(0.008)	(0.009)	(0.012)	(0.016)	(0.020)	(0.025)
Gilchrist	(0.004)	(0.006)	(0.008)	(0.011)	(0.013)	(0.016)
Glades	(0.001)	(0.001)	(0.001)	(0.002)	(0.002)	(0.002)
Gulf	(0.009)	(0.011)	(0.011)	(0.014)	(0.020)	(0.025)
Hamilton	(0.001)	(0.002)	(0.002)	(0.002)	(0.003)	(0.004)
Hardee	(0.005)	(0.006)	(0.007)	(0.009)	(0.012)	(0.015)
Hendry	(0.008)	(0.011)	(0.015)	(0.019)	(0.023)	(0.030)
Hernando	(0.058)	(0.076)	(0.077)	(0.101)	(0.135)	(0.177)
Highlands	(0.020)	(0.026)	(0.033)	(0.043)	(0.053)	(0.069)
Hillsborough	(0.339)	(0.447)	(0.636)	(0.838)	(0.975)	(1.285)
Holmes	(0.008)	(0.010)	(0.013)	(0.016)	(0.021)	(0.026)
Indian River	(0.096)	(0.126)	(0.118)	(0.155)	(0.214)	(0.281)
Jackson	(0.008)	(0.010)	(0.012)	(0.015)	(0.020)	(0.025)
Jefferson	(0.003)	(0.004)	(0.005)	(0.006)	(0.008)	(0.010)
Lafayette	(0.000)	(0.000)	(0.001)	(0.001)	(0.001)	(0.001)
Lake	(0.073)	(0.095)	(0.109)	(0.144)	(0.182)	(0.239)
Lee	(0.245)	(0.319)	(0.390)	(0.508)	(0.635)	(0.828)
Leon	(0.058)	(0.075)	(0.115)	(0.148)	(0.174)	(0.223)
Levy	(0.025)	(0.032)	(0.049)	(0.063)	(0.074)	(0.095)
Liberty	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Madison	(0.002)	(0.003)	(0.003)	(0.004)	(0.005)	(0.006)
Manatee	(0.145)	(0.191)	(0.167)	(0.220)	(0.312)	(0.411)
Marion	(0.435)	(0.562)	(0.647)	(0.835)	(1.082)	(1.396)
Martin	(0.187)	(0.242)	(0.384)	(0.498)	(0.571)	(0.741)
Monroe	(0.019)	(0.024)	(0.033)	(0.043)	(0.052)	(0.068)
Nassau	(0.066)	(0.086)	(0.097)	(0.127)	(0.163)	(0.213)
Okaloosa	(0.090)	(0.117)	(0.105)	(0.133)	(0.196)	(0.250)
Okeechobee	(0.009)	(0.012)	(0.014)	(0.018)	(0.023)	(0.030)
Orange	(0.091)	(0.117)	(0.152)	(0.194)	(0.243)	(0.311)
Osceola	(0.040)	(0.054)	(0.067)	(0.089)	(0.107)	(0.143)
Palm Beach	(1.288)	(1.679)	(2.176)	(2.835)	(3.464)	(4.514)
Pasco	(0.057)	(0.076)	(0.086)	(0.113)	(0.143)	(0.188)
Pinellas	(0.475)	(0.599)	(0.919)	(1.173)	(1.394)	(1.771)
Polk	(0.058)	(0.077)	(0.096)	(0.127)	(0.154)	(0.203)
Putnam	(0.037)	(0.046)	(0.048)	(0.060)	(0.084)	(0.106)
St_Johns	(0.160)	(0.211)	(0.180)	(0.236)	(0.340)	(0.447)
St_Lucie	(0.106)	(0.148)	(0.101)	(0.143)	(0.207)	(0.291)
Santa Rosa	(0.028)	(0.037)	(0.035)	(0.046)	(0.064)	(0.082)
Sarasota	(0.143)	(0.187)	(0.169)	(0.222)	(0.312)	(0.408)
Seminole	(0.093)	(0.121)	(0.184)	(0.239)	(0.277)	(0.360)
Sumter	(0.022)	(0.029)	(0.028)	(0.036)	(0.050)	(0.065)
Suwannee	(0.016)	(0.021)	(0.024)	(0.031)	(0.040)	(0.053)
Taylor	(0.006)	(0.008)	(0.010)	(0.013)	(0.016)	(0.020)
Union	(0.002)	(0.003)	(0.004)	(0.005)	(0.006)	(0.007)
Volusia	(0.216)	(0.282)	(0.472)	(0.616)	(0.689)	(0.899)
Wakulla	(0.008)	(0.010)	(0.012)	(0.015)	(0.020)	(0.026)
Walton	(0.132)	(0.174)	(0.144)	(0.189)	(0.276)	(0.363)
Washington	(0.002)	(0.002)	(0.003)	(0.004)	(0.005)	(0.007)
Statewide Total	(8.3)	(10.8)	(13.4)	(17.4)	(21.7)	(28.2)

	A	B	C	D	E	F	G	H	I	J
2	<i>Relevant Transfer Codes</i>									
3	Code 11	corrective deed, quit claim deed, or tax deed								
4	Code 19	transfers from bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers								
5	Code 30	between relatives or between corporate affiliates								
6	Code 37	properties transferred under atypical market exposure or atypically motivated participants								
7										
8	<i>Assumptions: Percent of each code that are inherited properties</i>									
9	<i>Low</i>									
10	Code 19	95%	Code 30	15%	Code 37	5%	Code 11	1%		
11										
12	<i>Middle</i>									
13	Code 19	95%	Code 30	30%	Code 37	20%	Code 11	10%		
14										
15	<i>High</i>									
16	Code 19	95%	Code 30	60%	Code 37	50%	Code 11	40%		
17										
18										
19	<i>Impact on School</i>									
20		<i>High</i>		<i>Middle</i>		<i>Low</i>				
21		Cash	Recurring	Cash	Recurring	Cash	Recurring			
22	2026-27	\$0	\$(39.4 M)	\$0.0	\$(10.78 M)	\$0	\$(2.0 M)			
23	2027-28	\$(6.6 M)	\$(39.4 M)	\$(1.83 M)	\$(10.78 M)	\$(0.4 M)	\$(2.0 M)			
24	2028-29	\$(13.8 M)	\$(39.4 M)	\$(3.81 M)	\$(10.78 M)	\$(0.7 M)	\$(2.0 M)			
25	2029-30	\$(21.6 M)	\$(39.4 M)	\$(5.95 M)	\$(10.78 M)	\$(1.1 M)	\$(2.0 M)			
26	2030-31	\$(30.2 M)	\$(39.4 M)	\$(8.27 M)	\$(10.78 M)	\$(1.6 M)	\$(2.0 M)			
27										
28	<i>Impact on Non-School</i>									
29		<i>High</i>		<i>Middle</i>		<i>Low</i>				
30		Cash	Recurring	Cash	Recurring	Cash	Recurring			
31	2026-27	\$0	\$(63.9 M)	\$0.0	\$(17.44 M)	\$0	\$(3.2 M)			
32	2027-28	\$(10.7 M)	\$(63.9 M)	\$(2.96 M)	\$(17.44 M)	\$(0.6 M)	\$(3.2 M)			
33	2028-29	\$(22.4 M)	\$(63.9 M)	\$(6.16 M)	\$(17.44 M)	\$(1.2 M)	\$(3.2 M)			
34	2029-30	\$(35.1 M)	\$(63.9 M)	\$(9.63 M)	\$(17.44 M)	\$(1.8 M)	\$(3.2 M)			
35	2030-31	\$(49.0 M)	\$(63.9 M)	\$(13.40 M)	\$(17.44 M)	\$(2.5 M)	\$(3.2 M)			
36										
37	<i>Total Impact</i>									
38		<i>High</i>		<i>Middle</i>		<i>Low</i>				
39		Cash	Recurring	Cash	Recurring	Cash	Recurring			
40	2026-27	\$0	\$(103.2 M)	\$0	\$(28.2 M)	\$0	\$(5.3 M)			
41	2027-28	\$(17.4 M)	\$(103.2 M)	\$(4.8 M)	\$(28.2 M)	\$(0.9 M)	\$(5.3 M)			
42	2028-29	\$(36.3 M)	\$(103.2 M)	\$(10.0 M)	\$(28.2 M)	\$(1.9 M)	\$(5.3 M)			
43	2029-30	\$(56.8 M)	\$(103.2 M)	\$(15.6 M)	\$(28.2 M)	\$(2.9 M)	\$(5.3 M)			
44	2030-31	\$(79.1 M)	\$(103.2 M)	\$(21.7 M)	\$(28.2 M)	\$(4.1 M)	\$(5.3 M)			
45										

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Homestead Benefits for Certain Federal Officers

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Section 9 & 10

Sponsor(s): Ways & Means Committee ; Duggan

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

- a. **Current Law:** Renting out property that previously received the homestead exemption shall constitute as abandonment of the homestead until dwelling is physically occupied by the owner. This provision does not apply to members of the United States armed forces or service volunteers whose service is the result of mandatory obligation.
- b. **Proposed Change:** Individuals employed full-time by the US Government as a diplomatic, intelligence, consular, or foreign service officer who are deployed out of the state may also maintain permanent residency if their homestead is rented out, provided the property appraiser is presented with documentation proof.

Section 2: Description of Data and Sources

2025 Final NAL Property Roll

January 2026 Ad Valorem Estimating Conference Results

Section 3: Methodology (Include Assumptions and Attach Details)

Currently, there are no figures pertaining to the number of the above specified US Government employees that reside in Florida. Thus, the average just value, school differential, and non-school differential of all homestead properties on the 2025 NAL roll were calculated to create a standard base parcel upon which the estimate is built.

Since this language first impacts the 2027 roll, this captures employees that began renting their primary residence in 2026. Under the bill, the base parcel continues to be assessed as a homestead property and was forecasted as such using the 2026 January Ad Valorem Estimating Conference results. Under current law, the homestead would be considered as abandoned; and the homestead benefits would be lost. The assessed value for the base parcel under current law was forecasted using the minimum of the Save Our Homes growth rate and the forecasted just value.

Cohorts were introduced based on assumptions regarding the number of qualifying employees. It was assumed that 5 employees per year would be able to maintain their residency under this language except for 2030 where the number was doubled to match any changes resulting from an administration change. The base parcel was multiplied by the number of assumed service members per year to estimate the total taxable value. The total taxable value impact for the forecast period was calculated and multiplied by the aggregate millage rates to arrive at the revenue impact.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$0	\$(0.2 M)		
2027-28			\$(0.0 M)	\$(0.2 M)		
2028-29			\$(0.0 M)	\$(0.2 M)		
2029-30			\$(0.1 M)	\$(0.2 M)		
2030-31			\$(0.1 M)	\$(0.2 M)		

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Homestead Benefits for Certain Federal Officers

Bill Number(s): HB 7031

Section 5: Consensus Estimate (Adopted: 03/06/2026) 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	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	(**)	(**)	(**)	(**)

	A	B	C	D	E	F	G	H	I
1									
2	<i>2025 Aggregate Millage Rates</i>								
3	School	5.9510							
4	Non-school	10.4479							
5									
6	<i>Select Federal Employee Assumptions</i>								
7	Year	# Stationed							
8	2026	5							
9	2027	5		Central Tendency	Just Value	School Diff	Non-school Diff		
10	2028	5		Median	\$ 338,980	\$ 120,474	\$ 120,752		
11	2029	5		Mean	\$ 458,325	\$ 171,410	\$ 171,798		
12	2030	10							
13	2031	5							
14									
15	<i>Central Tendency</i>	<i>Mean</i>							
16									
17	Year	SOH							
18	2026	2.7%							
19	2027	2.8%							
20	2028	2.4%							
21	2029	2.2%							
22	2030	2.1%							
23	2031	2.4%							
24	2032	2.2%							
25									
26	<i>School</i>			<i>Non-School</i>					
27		Tax Impact			Tax Impact				
28	2027	\$(0.006 M)		2027	\$(0.012 M)				
29	2028	\$(0.014 M)		2028	\$(0.027 M)				
30	2029	\$(0.023 M)		2029	\$(0.045 M)				
31	2030	\$(0.034 M)		2030	\$(0.066 M)				
32	2031	\$(0.057 M)		2031	\$(0.110 M)				
33									
34	<i>Total Impact</i>								
35		<i>High</i>		<i>Middle</i>		<i>Low</i>			
36		Cash	Recurring	Cash	Recurring	Cash	Recurring		
37	2026-27			\$0	\$(0.17 M)				
38	2027-28			\$(0.02 M)	\$(0.17 M)				
39	2028-29			\$(0.04 M)	\$(0.17 M)				
40	2029-30			\$(0.07 M)	\$(0.17 M)				
41	2030-31			\$(0.10 M)	\$(0.17 M)				
42									

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Affordable Housing Exemption – State-owned Lands

Bill Number(s): HB 7031

Entire Bill

Partial Bill: Sections 14 & 15

Sponsor(s): Representative Duggan

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 196.19781, Florida Statutes, provides an exemption for properties with more than 70 units rented out to persons or families with an adjusted gross household income of less than 120 percent of the median annual adjusted gross income if the land is owned by the state and the property is subject to a lease or restrictive use agreement to provide affordable housing for at least 60 years.
- b. **Proposed Change:** The bill adds that property that qualified for the exemption in 196.19781 remains eligible for the exemption if the state sells the property, so long as the property continues to be used in compliance with the other requirements of the exemption and annual application continues to be made.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in November 2025

Results of the Ad Valorem Estimating Conference, January 8, 2026

Section 3: Methodology (Include Assumptions and Attach Details)

The current law exemption first impacts the 2026 roll and, as such, there is no data yet regarding the actual amount of exemption claimed. The methodology used to create the original impact was considered. The average school and non-school taxable value of multi-family properties with at least 71 units and some taxable value remaining are calculated as an average-sized property that could become exempt. At the time that the impact of the whole section was adopted, it was assumed that 4 properties exist that meet the criteria. That impact assumed that all 4 properties remained owned by the state throughout the forecast horizon, leading to the zero impact presented in the low.

The high impact assumes that, in fact, 2 of those properties would have sold by 2027. The average school and non-school taxable values are grown out for the 2 properties by the appropriate taxable value growth rates from the latest ad valorem conference, and statewide aggregate millage rates are applied to arrive at the high impact below.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$0	\$(0.9 M)			\$0	\$0
2027-28	\$(0.7 M)	\$(0.9 M)			\$0	\$0
2028-29	\$(0.7 M)	\$(0.9 M)			\$0	\$0
2029-30	\$(0.8 M)	\$(0.9 M)			\$0	\$0
2030-31	\$(0.8 M)	\$(0.9 M)			\$0	\$0

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/06/2026) 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	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	(**)	(**)	(**)	(**)

	A	B	C	D	E	F	G	
1	2025 Aggregate Millage Rates							
2	School	5.9510						
3	Non-School	10.4479						
4								
5	Average 71+ Unit Property							
6	Just Value		\$ 37,390,581					
7	School Taxable Value		\$ 35,974,294					
8	Non-school Taxable Value		\$ 34,853,939					
9								
10	Impact of One Average-Sized Property							
11	Roll Year	School TV Growth Rate	Non-School TV Growth Rate	School Impact on TV	Non-School Impact on TV			
12	2025			\$ (35,974,294)	\$ (34,853,939)			
13	2026	6.6%	6.6%	\$ (38,366,043)	\$ (37,165,667)			
14	2027	6.8%	6.8%	\$ (40,969,194)	\$ (39,679,162)			
15	2028	7.0%	7.0%	\$ (43,838,825)	\$ (42,447,398)			
16	2029	7.4%	7.4%	\$ (47,091,176)	\$ (45,582,985)			
17	2030	7.4%	7.4%	\$ (50,578,154)	\$ (48,945,232)			
18	2031	7.2%	7.2%	\$ (54,231,787)	\$ (52,469,599)			
19								
20	Assumptions							
21	Roll Year	Number of Average-Sized Properties Each Year That Were State-Owned when the Exemption was Granted but have a Different Owner in the Given Year						
22	2027	2						
23	2028	2						
24	2029	2						
25	2030	2						
26	2031	2						
27	Note: The original analysis adopted assumed there were 4 state-owned properties that would begin to receive this is exemption at its inception on the 2026 roll.							
28								
29	School Impact							
30		High		Middle		Low		
31		Cash	Recurring	Cash	Recurring	Cash	Recurring	
32	2026-27	\$0	\$(0.3 M)			\$0	\$0	
33	2027-28	\$(0.2 M)	\$(0.3 M)			\$0	\$0	
34	2028-29	\$(0.3 M)	\$(0.3 M)			\$0	\$0	
35	2029-30	\$(0.3 M)	\$(0.3 M)			\$0	\$0	
36	2030-31	\$(0.3 M)	\$(0.3 M)			\$0	\$0	
37								
38	Non-School Impact							
39		High		Middle		Low		
40		Cash	Recurring	Cash	Recurring	Cash	Recurring	
41	2026-27	\$0	\$(0.5 M)			\$0	\$0	
42	2027-28	\$(0.4 M)	\$(0.5 M)			\$0	\$0	
43	2028-29	\$(0.4 M)	\$(0.5 M)			\$0	\$0	
44	2029-30	\$(0.5 M)	\$(0.5 M)			\$0	\$0	
45	2030-31	\$(0.5 M)	\$(0.5 M)			\$0	\$0	
46								
47	Total Impact							
48		High		Middle		Low		
49		Cash	Recurring	Cash	Recurring	Cash	Recurring	
50	2026-27	\$0	\$(0.9 M)			\$0	\$0	
51	2027-28	\$(0.7 M)	\$(0.9 M)			\$0	\$0	
52	2028-29	\$(0.7 M)	\$(0.9 M)			\$0	\$0	
53	2029-30	\$(0.8 M)	\$(0.9 M)			\$0	\$0	
54	2030-31	\$(0.8 M)	\$(0.9 M)			\$0	\$0	

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Disability Exemption for Paraplegic Persons

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

Entire Bill

Partial Bill:

Sponsor(s): N/A

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

a. Current Law: Section 196.101, Florida Statute indicates that:

(1) Any real estate used and owned as a homestead by any quadriplegic is exempt from taxation.

(2) Any real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person, as defined in s. 196.012(11), who must use a wheelchair for mobility or who is legally blind, is exempt from taxation.

...

(4)(a) A person entitled to the exemption in subsection (2) must be a permanent resident of this state. Submission of an affidavit that the applicant claiming the exemption under subsection (2) is a permanent resident of this state is prima facie proof of such residence. However, the gross income of all persons residing in or upon the homestead for the prior year shall not exceed \$14,500. For the purposes of this section, the term "gross income" includes United States Department of Veterans Affairs benefits and any social security benefits paid to the persons.

The income limit in 4(a) is grown in 4(b) and for 2026 is \$37,712.

b. Proposed Change: Section 196.101, Florida Statute is amended such that "paraplegic" is removed from subsection (2) and added to subsection (1).

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in November 2025

Results of the Ad Valorem Estimating Conference, January 8, 2026

Results of the Demographic Estimating Conference, December 3, 2025

Results of the National Estimating Conference, December 12, 2025

U.S. Commission on Civil Rights, 1999, [Civil Rights Issues Facing the Blind and Visually Impaired in Illinois](#)

National Spinal Cord Injury Statistical Center, 2023, [FAQs](#)

Social Security Administration, 2025, [Annual Statistical Supplement](#)

Section 3: Methodology (Include Assumptions and Attach Details)

Under the current law, a paraplegic individual who must use a wheelchair for mobility¹ or who is legally blind is exempt from ad valorem taxation on their homestead if the gross income of all persons residing in their homestead is below a low-income threshold. Under the bill, all paraplegic individuals are exempt from ad valorem taxation on their homestead. This bill would newly exempt two categories of individuals: low-income paraplegic individuals with homesteads in the state that are not legally blind and can either achieve mobility without a wheelchair or cannot achieve mobility with a wheelchair, and all paraplegic individuals over the low-income threshold.

Based on data from the sources listed in section 2, it is estimated that there are 596,204 individuals in Florida with the disabilities noted in 196.101(1) and 196.101(2), of which 22,219 have a traumatic spinal injury. On the 2025 final roll, there were 15,958

¹ The determination of whether or not an individual "must use a wheelchair for mobility" is administered as follows. A homestead applicant applies for their homestead exemption on the [DR-501](#) and, on the second page, can select the box next to "Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind". Further, they provide the documents detailed on the fifth page. In selecting the box on page two, the applicant has identified themselves as one who "must use a wheelchair for mobility." In the supporting documents, the [DR-416](#) is suggested, though not required, and letters from physicians are also acceptable. In the DR-416, there is a box that the physician can check that indicates, "Check here if patient is totally or permanently disabled but does not require a wheelchair for mobility." In selecting that box, the physician has identified the patient as one who does not meet the "must use a wheelchair for mobility" criteria.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Disability Exemption for Paralegic Persons

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

exemptions claimed under 196.101 totaling just over \$1 billion, or a per exemption amount of \$64,764. As the bill eliminates the income requirement for paraplegic individuals and this is a full exemption, the average exemption of those newly eligible under the bill is assumed to be four times this amount.

The high represents the maximum impact of the bill and assumes that all individuals with traumatic spinal injuries in Florida are paraplegic individuals that are not eligible under current law. It further assumes that 100 percent of them will participate under the bill.

The middle assumes that half of the Individuals with traumatic spinal injuries in Florida are paraplegic individuals that are not eligible under current law and that half of those individuals will own a homestead and claim the exemption under the bill.

The low assumes that the ratio exemptions today to the potentially eligible pool today will apply to the total individuals with traumatic spinal injuries in Florida to represent the share of paraplegic individuals that will receive the exemption as a result of the bill.

The bill first impacts the 2027 tax roll.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$0	\$(142.2 M)	\$0	\$(35.5 M)	\$0	\$(3.8 M)
2027-28	\$(107.5 M)	\$(142.2 M)	\$(26.9 M)	\$(35.5 M)	\$(2.9 M)	\$(3.8 M)
2028-29	\$(115.0 M)	\$(142.2 M)	\$(28.7 M)	\$(35.5 M)	\$(3.1 M)	\$(3.8 M)
2029-30	\$(123.5 M)	\$(142.2 M)	\$(30.9 M)	\$(35.5 M)	\$(3.3 M)	\$(3.8 M)
2030-31	\$(132.6 M)	\$(142.2 M)	\$(33.2 M)	\$(35.5 M)	\$(3.5 M)	\$(3.8 M)

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted a modified low.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	(102.1)	(0.5)	(102.1)
2027-28	0.0	0.0	0.0	0.0	(77.2)	(102.1)	(77.3)	(102.1)
2028-29	0.0	0.0	0.0	0.0	(82.6)	(102.1)	(82.6)	(102.1)
2029-30	0.0	0.0	0.0	0.0	(88.7)	(102.1)	(88.7)	(102.1)
2030-31	0.0	0.0	0.0	0.0	(95.2)	(102.1)	(95.2)	(102.1)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	(37.1)	0.0	(65.0)	0.0	(102.1)
2027-28	(28.0)	(37.1)	(49.2)	(65.0)	(77.2)	(102.1)
2028-29	(30.0)	(37.1)	(52.6)	(65.0)	(82.6)	(102.1)
2029-30	(32.2)	(37.1)	(56.5)	(65.0)	(88.7)	(102.1)
2030-31	(34.6)	(37.1)	(60.6)	(65.0)	(95.2)	(102.1)

	A	B	C	D	E	F	G
1	2025 Aggregate Millage Rates						
2	School	5.9510					
3	Non-School	10.4479					
4							
5	Assumptions						
6	US Population					343,177,860	
7	Florida Population					23,643,658	
8	FL Share of US Pop					6.9%	=F7/F6
9	Totally and Permanently Disabled Individuals in the US					7,231,147	
10	Legally Blind Individuals in the US					1,100,000	
11	Individuals with Traumatic Spinal Injuries in the US					322,500	
12	Estimated Totally and Permanently Disabled Individuals in the FL					498,199	=F8*F9
13	Estimated Legally Blind Individuals in the FL					75,786	=F8*F10
14	Estimated Individuals with Traumatic Spinal Injuries in the FL					22,219	=F8*F11
15	Total Potentially Eligible Disabled in FL					596,204	=F12+F13+F14
16	Total Exemptions under 196.101 on 2025 Final Roll					15,958	
17	Total Value of Exemptions under 196.101 on 2025 Final Roll					\$ 1,033,497,603	
18	Average Exemption Size Today					\$ 64,764	=F17/F16
19	Expected Multiplier, As New Language Eliminates the Income Requirement for Paraplegics					4	
20	Average Exemption Size of Newly Exempt by Bill					\$ 259,054	=F19*F18
21	Share of Florida Disabled with Exemption					2.7%	=F16/F15
22	HIGH: Assume ALL FL Spinal Injuries are Paraplegics Ineligible Today					22,219	=F14
23	HIGH: Participation Rate (own a homestead, etc.)					100%	
24	HIGH: New Exemption Amount					5,755,938,311	=F23*F22*F20
25	MIDDLE: Share of FL Individuals with Spinal Injuries that are Newly Eligible Paraplegics					50%	
26	MIDDLE: Count of Homesteaded FL Paraplegics Newly Eligible for Exemption					11,110	=F14*F25
27	MIDDLE: Participation Rate (own a homestead, etc.)					50%	
28	MIDDLE: New Exemption Amount					1,438,984,578	=F27*F26*F20
29	LOW: Participation Rate is the same as the Participation Rate of All Potentially Eligible Today					2.7%	=F21
30	LOW: Number of FL Spinal Injuries Ineligible Today that Claim the Exemption Under the Bill					15,958	=F21*F15
31	LOW: New Exemption Amount					4,133,990,412	=F30*F20
32							
33	Roll Year	School TV Growth Rate	High TV_SD Impact	Middle TV_SD Impact	Low TV_SD Impact		
34	2025		5,755,938,311	1,438,984,578	4,133,990,412		
35	2026	6.65%	6,138,621,599	1,534,655,400	4,408,838,570		
36	2027	6.79%	6,555,129,453	1,638,782,363	4,707,979,975		
37	2028	7.00%	7,014,274,525	1,753,568,631	5,037,743,990		
38	2029	7.42%	7,534,655,291	1,883,663,823	5,411,488,283		
39	2030	7.40%	8,092,576,689	2,023,144,172	5,812,194,751		
40	2031	7.22%	8,677,163,140	2,169,290,785	6,232,052,409		
41							
42	Roll Year	Non-School TV Growth Rate	High TV_NSD Impact	Middle TV_NSD Impact	Low TV_NSD Impact		
43	2025		5,755,938,311	1,438,984,578	4,133,990,412		
44	2026	6.63%	6,137,707,619	1,534,426,905	4,408,182,137		
45	2027	6.76%	6,552,797,624	1,638,199,406	4,706,305,225		
46	2028	6.98%	7,009,956,786	1,752,489,197	5,034,642,933		
47	2029	7.39%	7,527,781,794	1,881,945,448	5,406,551,647		
48	2030	7.38%	8,083,038,713	2,020,759,678	5,805,344,451		
49	2031	7.20%	8,665,068,648	2,166,267,162	6,223,365,987		

	A	B	C	D	E	F	G
50							
51	School Impact						
52		High		Middle		Low	
53		Cash	Recurring	Cash	Recurring	Cash	Recurring
54	2026-27	\$0	\$(51.6 M)	\$0	\$(12.9 M)	\$0	\$(37.1 M)
55	2027-28	\$(39.0 M)	\$(51.6 M)	\$(9.8 M)	\$(12.9 M)	\$(28.0 M)	\$(37.1 M)
56	2028-29	\$(41.7 M)	\$(51.6 M)	\$(10.4 M)	\$(12.9 M)	\$(30.0 M)	\$(37.1 M)
57	2029-30	\$(44.8 M)	\$(51.6 M)	\$(11.2 M)	\$(12.9 M)	\$(32.2 M)	\$(37.1 M)
58	2030-31	\$(48.2 M)	\$(51.6 M)	\$(12.0 M)	\$(12.9 M)	\$(34.59 M)	\$(37.1 M)
59							
60	Non-School Impact						
61		High		Middle		Low	
62		Cash	Recurring	Cash	Recurring	Cash	Recurring
63	2026-27	\$0	\$(90.5 M)	\$0	\$(22.6 M)	\$0	\$(65.0 M)
64	2027-28	\$(68.5 M)	\$(90.5 M)	\$(17.1 M)	\$(22.6 M)	\$(49.2 M)	\$(65.0 M)
65	2028-29	\$(73.2 M)	\$(90.5 M)	\$(18.3 M)	\$(22.6 M)	\$(52.6 M)	\$(65.0 M)
66	2029-30	\$(78.6 M)	\$(90.5 M)	\$(19.7 M)	\$(22.6 M)	\$(56.5 M)	\$(65.0 M)
67	2030-31	\$(84.5 M)	\$(90.5 M)	\$(21.1 M)	\$(22.6 M)	\$(60.65 M)	\$(65.0 M)
68							
69	Total Impact						
70		High		Middle		Low	
71		Cash	Recurring	Cash	Recurring	Cash	Recurring
72	2026-27	\$0	\$(142.2 M)	\$0	\$(35.5 M)	\$0	\$(102.1 M)
73	2027-28	\$(107.5 M)	\$(142.2 M)	\$(26.9 M)	\$(35.5 M)	\$(77.2 M)	\$(102.1 M)
74	2028-29	\$(115.0 M)	\$(142.2 M)	\$(28.7 M)	\$(35.5 M)	\$(82.6 M)	\$(102.1 M)
75	2029-30	\$(123.5 M)	\$(142.2 M)	\$(30.9 M)	\$(35.5 M)	\$(88.7 M)	\$(102.1 M)
76	2030-31	\$(132.6 M)	\$(142.2 M)	\$(33.2 M)	\$(35.5 M)	\$(95.2 M)	\$(102.1 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Agricultural Classification for Compost

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

Entire Bill

Partial Bill:

Sponsor(s):

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: March 6, 2026

Section 1: Narrative

- a. **Current Law:** Section 193.461 (5), Florida Statutes, describes the term “agricultural purposes” & lists the practices and definitions included in the classification for the purpose of this section.

Section 576.011 (6), Florida Statutes, defines “Compost” to mean “a substance derived primarily or entirely from decomposition of vegetative or animal organic material, which is sold or offered for sale for the purpose of promoting or stimulating plant growth, and to which no inorganic fertilizer materials have been added other than to promote decomposition. Such products may not contain more than 12 percent total plant nutrients.”

Section 403.7043, Florida Statutes, details the compost classification standards and applications which are regulated by the Department of Environmental Protection (DEP).

- b. **Proposed Change:** Amends this subsection to include language which reads: “The term shall also include compost, as defined in s. 576.011, derived entirely from agricultural activity and regulated pursuant to s. 403.7043, Florida Statutes.”

Section 2: Description of Data and Sources

Ad Valorem Conference, January 8, 2026

Discussion with Property Tax Oversight

Discussion with General Counsel

[Department of Environmental Protection Composting Facility List](#)

Section 3: Methodology (Include Assumptions and Attach Details)

Accessing the DEP’s website, a list of “Manure/Animal Byproducts/Vegetative Waste Composting Facilities who are currently registered OR operation is addressed under permit” was obtained. 23 facilities were extracted from this list under the “Source-Separated Organics Composting Facility” category, with 16 used in the analysis, as 7 already held an agricultural classification. The 16 were further divided into 2 subcategories: Low – Product Available for Purchase & High – Includes Not Available for Purchase.

School & Non-School taxable values under current law are known. Land square footage by facility & an assumed compost price per acre were used to determine the taxable value under this bill. The difference is the impact. Statewide Aggregate Millage Rates for School & Non-School were applied to calculate their respective impacts which then were grown by the Statewide Agricultural Growth Rates from January 2026 Ad Valorem Conference to arrive at an impact. The language first applies to the 2027 Property Tax Roll, therefore, the 2026-27 cash impact is \$0. The impact is the table presented below.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$0	\$0			\$0	\$0
2027-28	\$(2.2 M)	\$(2.2 M)			\$(0.3 M)	\$(0.3 M)
2028-29	\$(2.2 M)	\$(2.2 M)			\$(0.3 M)	\$(0.3 M)
2029-30	\$(2.3 M)	\$(2.3 M)			\$(0.3 M)	\$(0.3 M)
2030-31	\$(2.4 M)	\$(2.4 M)			\$(0.3 M)	\$(0.3 M)

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Agricultural Classification for Compost

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

Section 5: Consensus Estimate (Adopted: 03/06/2026) The Conference adopted an average of the high and low estimates.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	(1.2)	0.0	(1.2)
2027-28	0.0	0.0	0.0	0.0	(1.2)	(1.2)	(1.2)	(1.2)
2028-29	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
2029-30	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)
2030-31	0.0	0.0	0.0	0.0	(1.4)	(1.4)	(1.4)	(1.4)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	(0.4)	0.0	(0.8)	0.0	(1.2)
2027-28	(0.4)	(0.4)	(0.8)	(0.8)	(1.2)	(1.2)
2028-29	(0.5)	(0.5)	(0.8)	(0.8)	(1.3)	(1.3)
2029-30	(0.5)	(0.5)	(0.8)	(0.8)	(1.3)	(1.3)
2030-31	(0.5)	(0.5)	(0.9)	(0.9)	(1.4)	(1.4)

A	B	C	D	E	F	G	H	I	J	K	L
1											
2	Low: Product Available for Purchase										
3	Sell	CO_NO	County:	DOR_UC	TV_SD	TV_NSD	LND_SQFOOT	TV_Bill	SD_Bill	NSD_Bill	
5	1	41	Indian River	42	\$ 2,398,134	\$ 2,398,134	2,637,558	16,651.25	(2,381,482.75)	(2,381,482.75)	
6	1	54	Monroe	12	\$ 2,260,392	\$ 2,180,196	809,878	5,112.87	(2,255,279.13)	(2,175,083.13)	
7	1	25	Dixie	43	\$ 904,400	\$ 904,400	2,829,657	17,864.00	(886,536.00)	(886,536.00)	
8	1	39	Hillsborough	49	\$ 1,679,400	\$ 1,679,400	1,851,645	11,689.68	(1,667,710.32)	(1,667,710.32)	
9	1	58	Orange	40	\$ 902,100	\$ 364,213	661,117	4,173.72	(897,926.28)	(360,039.28)	
10	1	58	Orange	48	\$ 277,128	\$ 265,750	39,632	250.20	(276,877.80)	(265,499.80)	
11	1	58	Orange	48	\$ 1,354,470	\$ 1,354,470	180,801	1,141.42	(1,353,328.58)	(1,353,328.58)	
12	1	60	Palm Beach	48	\$ 5,398,489	\$ 3,124,109	1,220,116	42,015.01	(5,356,473.99)	(3,082,093.99)	
13	1	51	Manatee	1	\$ 572,500	\$ 546,778	218,715	1,380.78	(571,119.22)	(545,397.22)	
16	1	51	Manatee	12	\$ 4,759,961	\$ 3,199,200	3,003,854	18,963.72	(4,740,997.28)	(3,180,236.28)	
17					21,128,285	16,612,239	14,262,961	119,242.65	(20,387,731.35)	(15,897,407.35)	
18							2025-26 Low Impact:		(121,327.39)	(166,094.52)	
19											
20	High: Includes Not Available for Purchase										
21	Sell	CO_NO	County:	DOR_UC	TV_SD	TV_NSD	LND_SQFOOT	TV_Bill	SD_Bill	NSD_Bill	
23	0	53	Martin	99	\$ 1,009,150	\$ 627,893	4,839,952	30,555.25	(978,594.75)	(597,337.75)	
24	0	47	Leon	48	\$ 1,617,803	\$ 1,315,470	740,520	4,675.00	(1,613,128.00)	(1,310,795.00)	
25	0	77	Washington	2	\$ 172,203	\$ 146,481	108,900	687.50	(171,515.50)	(145,793.50)	
26	0	39	Hillsborough	35	\$ 100,062,800	\$ 100,062,800	12,646,988	79,842.10	(99,982,957.90)	(99,982,957.90)	
28	0	16	Broward	99	\$ 1,573,330	\$ 1,573,330	1,042,620	6,582.20	(1,566,747.80)	(1,566,747.80)	
29	0	65	Saint Johns	92	\$ 688,900	\$ 520,483	3,192,948	20,157.50	(668,742.50)	(500,325.50)	
32					105,887,185	105,009,177	25,784,972	142,499.55	(125,369,417.81)	(120,001,364.81)	
33							2025-26 High Impact:		(746,073.41)	(1,253,762.26)	
34	School Impact:										
35	FY	Low	Average	High							
36	2026-27	\$(0.1 M)	\$(0.46 M)	\$(0.8 M)	Compost Per Acre:						
37	2027-28	\$(0.1 M)	\$(0.47 M)	\$(0.8 M)	All Counties:	275					
38	2028-29	\$(0.1 M)	\$(0.48 M)	\$(0.8 M)	Miami-Dade:	2,500					
39	2029-30	\$(0.1 M)	\$(0.49 M)	\$(0.8 M)	Palm Beach:	1,500	Statewide Agriculture Growth Rates:				
40	2030-31	\$(0.1 M)	\$(0.50 M)	\$(0.9 M)			Source:	January 2026 Ad Valorem Conference			
41							FY:	SD:	NSD:		
42					Square Feet per Acre:		2026-27	5.59%	6.03%		
43						43,560	2027-28	2.45%	3.05%		
44	FY	Low	Average	High			2028-29	2.42%	3.06%		
45	2026-27	\$(0.2 M)	\$(0.75 M)	\$(1.3 M)			2029-30	2.42%	3.09%		
46	2027-28	\$(0.2 M)	\$(0.78 M)	\$(1.4 M)	Statewide Aggregate Millages:		2030-31	2.38%	2.93%		
47	2028-29	\$(0.2 M)	\$(0.80 M)	\$(1.4 M)	SD:	NSD:	2031-32	2.20%	2.85%		
48	2029-30	\$(0.2 M)	\$(0.82 M)	\$(1.5 M)	5.951	10.4479					
49	2030-31	\$(0.2 M)	\$(0.85 M)	\$(1.5 M)							
50											
51											
52	Total Impact:										
53	FY	Low	Average	High							
54	2026-27	\$0	\$(1.2 M)	\$0							
55	2027-28	\$(0.3 M)	\$(1.2 M)	\$(2.2 M)							
56	2028-29	\$(0.3 M)	\$(1.3 M)	\$(2.2 M)							
57	2029-30	\$(0.3 M)	\$(1.3 M)	\$(2.3 M)							
58	2030-31	\$(0.3 M)	\$(1.4 M)	\$(2.4 M)							