REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Building Permits and Inspections
Bill Number(s): CS/CS/HB 803 (codified as Chapter 2026-63, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill: Sections 8-9**
Sponsor(s): Commerce Committee and Industries & Professional Activities Subcommittee and Representatives Trabulsy and Overdorf
Month/Year Impact Begins: July 1, 2026
Date(s) Conference Reviewed: June 24, 2026

Section 1: Narrative

a. Current Law:

Building Permit Fees

Section 553.80, F.S., authorizes local governments to charge reasonable fees as set forth in a schedule of fees adopted by the enforcing agency for the issuance of a building permit. Such fees must be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The enforcement of the Building Code includes the direct and reasonable indirect costs associated with training, review of building plans, building inspections, re-inspections, building permit processing, and fire inspections. Counties and municipalities must post all building permits and inspection fee schedules on their websites, pursuant to ss. 125.56(4)(c), and 166.222(2), F.S., respectively.

Local governments are only allowed to collect building permit fees that are sufficient to cover their costs in enforcing the Building Code. When providing a schedule of reasonable fees, the total estimated annual revenue derived from fees, and the fines and investment earnings related to the fees, may not exceed the total estimated annual costs of allowable activities. Any unexpended balances must be carried forward to future years for allowable activities or must be refunded at the discretion of the local government. A local government may not carry forward an amount exceeding the average of its operating budget, not including reserve amounts, for enforcing the Building Code for the previous four fiscal years.

b. Proposed Changes:

The bill revises requirements relating to building permits and exemptions from building permits, building permit fees, and private providers as follows.

- The bill prohibits inspection fees based on the project's total cost and prohibits inspection fees that exceed the actual inspection costs incurred by the local government.
- Current law requires that if a private provider is used for building inspection or plans review, the local government must reduce the permit fee by the amount of cost savings realized by the local government for not having to perform such services. Such reduction may be calculated on a flat fee or percentage basis, or any other reasonable means. The bill requires that the fee must reflect the actual cost incurred by the local government, including the labor cost of the personnel providing such services and the clerical and supervisory assistance required to comply with s. 553.791, F.S.
- Local governments cannot charge fees for plans review or building inspections if a private provider is used to perform these services. Additionally, the local enforcement agency is prohibited from charging punitive administrative fees when a private provider is used.
- Permit fees for commercial construction projects must be reduced by at least 25% when a private provider is used for plans review or building inspection services and by at least 50% when a private provider is used for all required plans review and building inspection services. If the local government fails to reduce the fee by the percentage provided, the local government forfeits the ability to collect any fees for the commercial construction project. Furthermore, a local enforcement agency is not prohibited from reducing a permit fee in excess of the specified percentages.

Section 2: Description of Data and Sources

Building Permit Fees Reported by Counties, Municipalities, and Independent Special Districts in Annual Financial Reports (AFRs)

Local FY	Counties	Municipalities	Independent Special Districts	Total	% Chg.
2014-15	$232,730,667	$413,893,450	$3,034,857	$649,658,974	-
2015-16	$258,489,279	$447,872,574	$3,571,075	$709,932,928	9.3%
2016-17	$265,351,158	$481,379,407	$5,436,150	$752,166,715	5.9%

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Building Permits and Inspections
Bill Number(s): CS/CS/HB 803 (codified as Chapter 2026-63, L.O.F.)

2017-18	$315,074,704	$551,087,846	$7,017,555	$873,180,105	16.1%
2018-19	$324,670,767	$582,070,773	$5,538,995	$912,280,535	4.5%
2019-20	$320,513,313	$508,332,201	$3,503,580	$832,349,094	-8.8%
Adjusted 2020-21	$388,408,165	$611,612,773	$4,857,595	$1,004,878,533	20.7%
Adjusted 2021-22	$415,439,623	$727,679,072	$8,511,442	$1,151,630,137	14.6%
Adjusted 2022-23	$384,197,841	$745,684,975	$5,725,406	$1,135,608,222	-1.4%
Adjusted 2023-24	$370,247,943	$745,483,725	$7,885,122	$1,123,616,790	-1.1%
# of Gov'ts Reporting Fees in 2023-24	60	304	5	369	

Note: Data obtained from the Florida Department of Financial Services (DFS). The LFY 2023-24 revenues reflect those reported as of May 8, 2026, for counties and independent special districts and June 2, 2026, for municipalities. In preparation for the implementation of GASB Statement No. 84, DFS added the Custodial Fund column to the Annual Financial Report in FY 2020-21. Custodial Fund reporting is used to account for assets held by a government in a purely custodial capacity. For example, a county government might collect building permit fees on behalf of another entity within the county, and these transactions would be recorded in the Custodial Fund. Since fiscal years prior to FY 2021-21 did not include Custodial Fund reporting, the account totals for FY 2020-21 and thereafter may not be directly comparable. However, in this summary, building permit fees beginning in FY 2020-21, have been adjusted to exclude any fee revenues reported in the Custodial Fund.

Inspection Fees Reported by Counties and Municipalities in Annual Financial Reports (AFRs)

Local FY	Counties	Municipalities	Total	% Chg.
2020-21	$16,210,209	$23,327,243	$39,537,452	-
2021-22	$15,780,607	$19,587,432	$35,368,039	-10.5%
Adjusted 2022-23	$16,601,865	$28,083,493	$44,685,358	26.3%
Adjusted 2023-24	$24,070,040	$25,443,414	$49,513,454	10.8%
# of Govt's Reporting Fees in 2023-24	21	78	99	

Note: The separate Revenue Account #329.100 Inspection Fee was recently created, and FY 2020-21 reflects the first year of local government reporting. The Uniform Accounting System Manual (2025 Edition) defines Inspection Fees as those fees levied to inspect goods and services used by the public, including inspection fees based upon the enforcement of the Florida Building Code. Data obtained from the Florida Department of Financial Services (DFS). The LFY 2023-24 revenues reflect those reported as of May 8, 2026, for counties and June 2, 2026, for municipalities. Additionally, the county totals in FY 2022-23 and 2023-24 exclude $31,282 and $38,128,209, respectively, which were reported by Broward County in the Custodial Fund.

Section 3: Methodology (Include Assumptions and Attach Details)

EDR staff communicated with representatives of the Florida Association of Counties, Florida League of Cities, and Building Officials Association of Florida. These associations were unable to provide any local government data indicating the magnitude or direction of any revenue impact from the bill.

Although EDR staff have access to historical AFR data showing the magnitude and utilization of building permit fees and inspection fees by local governments as previously discussed, there are no available local data to demonstrate how these new constraints on the ability of local governments to impose these fees will impact their future revenue collections. Consequently, EDR staff are recommending a negative indeterminate fiscal impact.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Building Permits and Inspections
Bill Number(s): CS/CS/HB 803 (codified as Chapter 2026-63, L.O.F.)

Section 4: Proposed Fiscal Impact

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

List of Affected Trust Funds: Local funds

Section 5: Consensus Estimate (Adopted: 06/24/2026) 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	(**)	(**)	(**)	(**)
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: Local Taxes and Fees
Issue: Impact Fees
Bill Number(s): CS/CS/HB 1329

☐ **Entire Bill**
☒ **Partial Bill: - Sections 4-6**
Sponsor(s): State Affairs Committee and Intergovernmental Affairs Subcommittee and Representative Benarroch
Month/Year Impact Begins: January 1, 2027
Date(s) Conference Reviewed: June 24, 2026

Section 1: Narrative

a. Current Law:

The Florida Impact Fee Act (i.e., s. 163.31801, F.S.) was enacted in 2006 and subsequently amended in 2009, 2011, 2019-2021, and 2024-2025. The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth and that impact fees are an outgrowth of a local government's home rule power to provide certain services within its jurisdiction.

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

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

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

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

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

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

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

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

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

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

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

Revenue Source: Local Taxes and Fees
Issue: Impact Fees
Bill Number(s): CS/CS/HB 1329

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

A local government, school district, or special district may not assess an impact fee for the reconstruction or replacement of a previously existing structure if the replacement structure is of the same land use as the original structure and does not increase the impact on public facilities beyond that of the original structure. However, if the replacement structure increases the demand on public facilities due to a significant increase in size, intensity, or capacity of use, the local government, school district, or special district may assess an impact fee in an amount proportional to the difference in the demand between the replacement structure and the original structure. Any such fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the reconstruction or replacement of a previously existing structure.

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

b. Proposed Changes:

Sections 4-6 of the bill impose new procedural constraints on how local governments, school districts, and special districts calculate, justify, and increase impact fees.

<u>Changes Made by Sections 4 and 5</u>

The bill defines an *impact fee* as a "one-time charge imposed by a local government on new development to fund the capital costs of public infrastructure needed to serve that development." Current law requires counties and municipalities that charge an impact fee to mitigate transportation capacity impacts in order to enter into an interlocal agreement concerning the calculation of such fees. The bill requires these agreements to use a plan-based methodology for calculating the fee and defines *plan-based methodology* as a study that uses the most recent and localized data to project:

- Population growth within a local government jurisdiction in the 10 years immediately preceding the study.
- Anticipated capacity impacts on the relevant systems which will be created by the projected growth.
- A list of capital projects to be constructed or purchased in a defined period of time in order to mitigate the anticipated capacity impacts as part of a new or updated impact fee study.

Furthermore, the requirement for counties and municipalities that charge an impact fee to mitigate transportation capacity impacts to enter into an interlocal agreement currently does not apply to counties and municipalities that entered into or otherwise updated an interlocal agreement that existed on or before October 1, 2024, to coordinate the mitigation of transportation impacts. The bill prohibits the extension of these agreements beyond October 1, 2031.

<u>Changes Made by Section 6</u>

The bill creates new requirements for counties, municipalities, school districts, and special districts (local governments) seeking to increase impact fee rates beyond the base phase-in limitations due to extraordinary circumstances based on a demonstrated-need study. The bill requires the demonstrated-need study to use a plan-based methodology and local data that reflects the differences in area costs and modality of projects between urban, emerging urban, and rural area costs, as relevant.

The bill prohibits a local government from:

- Increasing its impact fee rate beyond the phase-in limitations if the entity has not increased its impact fee within the past five years.
- Using data that is more than four years old to demonstrate extraordinary circumstances.
- Including in an impact fee increase any deduction authorized by a previous or existing impact fee.
- Increasing its impact fee rate by more than 100 percent divided equally over a four-year period.

Additionally, the bill defines *extraordinary circumstances* as the measurable effects of development that require mitigation by the affected local government which exceeds the current impact fee rate together with any increase in the rate in excess of the rate authorized by the phase-in limitations in less than four years. The capacity standards used to support a declaration of extraordinary circumstances must be defined in the demonstrated-need study and the projected capacity demand must be accompanied by a declaration of how and when the proposed impact fee will be used to construct or purchase the necessary capacity increase that is the basis of the fee rate and the period of time the improvements will be implemented.

Furthermore, the bill provides that if an impact fee payor submits a written request to the chief administrative officer of a local government for a refund or credit from alleged overpayment of an impact fee, the local government that levied the impact fee must approve or deny the request in writing within 30 days. If the request is approved, the payor may choose to receive a refund or credit. The payor must make this election in writing within 30 days of receipt of the written approval from the relevant local government. The impact fee payor must have a reasonable opportunity to use the credit, and the refund or credit must be provided within 30 days of receipt of the payor's written election.

Section 2: Description of Data and Sources

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

Local FY	Counties	Municipalities	Independent Special Districts	Total	% Chg.
2002-03	$479,479,595	$183,843,818	$21,711,285	$685,034,698	-
2003-04	$560,496,789	$232,910,041	$20,337,344	$813,744,174	18.8%
2004-05	$812,732,909	$308,009,057	$31,681,665	$1,152,423,631	41.6%
2005-06	$1,060,597,975	$342,267,200	$25,405,434	$1,428,270,609	23.9%
2006-07	$736,339,197	$312,321,512	$23,433,726	$1,072,094,435	-24.9%
2007-08	$484,141,722	$222,508,702	$20,311,517	$726,961,941	-32.2%
2008-09	$206,819,386	$139,307,822	$8,552,553	$354,679,761	-51.2%
2009-10	$212,423,990	$123,304,422	$7,420,750	$343,149,162	-3.3%
2010-11	$185,664,703	$107,753,843	$8,213,352	$301,631,898	-12.1%
2011-12	$246,882,772	$113,956,207	$8,773,028	$369,612,007	22.5%
2012-13	$305,043,650	$146,917,768	$11,288,627	$463,250,045	25.3%
2013-14	$422,384,294	$167,987,620	$16,218,908	$606,590,822	30.9%
2014-15	$503,921,835	$225,734,604	$17,357,595	$747,014,034	23.1%
2015-16	$557,292,553	$279,314,277	$21,214,871	$857,821,701	14.8%
2016-17	$629,664,693	$287,110,683	$21,374,982	$938,150,358	9.4%
2017-18	$735,970,318	$338,728,803	$26,835,620	$1,101,534,741	17.4%
2018-19	$871,593,905	$356,011,805	$19,040,787	$926,235,877	-15.9%
2019-20	$778,723,072	$406,428,875	$38,197,591	$1,223,349,538	32.1%
Adjusted 2020-21	$1,091,454,455	$488,599,214	$61,110,722	$1,641,164,391	34.2%
Adjusted 2021-22	$1,338,895,602	$584,334,826	$126,878,091	$2,050,108,519	24.9%
Adjusted 2022-23	$1,243,176,331	$528,345,855	$85,095,644	$1,856,617,830	-9.4%
Adjusted 2023-24	$1,226,668,088	$571,917,589	$88,941,927	$1,887,527,604	1.7%
# of Gov'ts Reporting Fees in 2023-24	34	202	53	289	

Note: Data obtained from the Florida Department of Financial Services (DFS). The LFY 2023-24 revenues reflect those reported as of May 8, 2026, for counties and independent special districts and June 2, 2026, for municipalities. In preparation for the implementation of GASB Statement No. 84, DFS added the Custodial Fund column to the Annual Financial Report in FY 2020-21. Custodial Fund reporting is used to account for assets held by a government in a purely custodial capacity. For example, a county government might collect impact fees on behalf of another entity within the county, and these transactions would be recorded in the Custodial Fund. Since fiscal years prior to FY 2021-21 did not include Custodial Fund reporting, the account totals for FY 2020-21 and *thereafter may not be directly comparable. However, in this summary, total reported impact fee revenues, beginning in FY 2020-21, have been adjusted to exclude any impact fee revenues reported in the Custodial Fund.*

Based on adjusted LFY 2023-24 reporting, transportation impact fees represented the largest proportional share (i.e., 52.2%) of total county impact fees. That same year, total reported county impact fees of $1.23 billion represented only 2.4% of total county own-source revenues of $52.0 billion. Own-source revenues are defined here as the sum total of all revenue accounts, except those revenue accounts associated with the Intergovernmental Revenues and Other Sources categories.

That same year, physical environment impact fees represented the largest proportional share (i.e., 36.6%) of total municipal impact fees, and total municipal impact fees of $572 million represented only 1.2% of total municipal own-source revenues of $47.6 billion.

For independent special districts, physical environment impact fees represented the largest proportional share (i.e., 64.9%) of total special district impact fees, and total special district impact fees of $89 million represented only 0.3% of total special district own-source revenues of $26.5 billion.

Impact Fees Reported in School Districts' Capital Project Funds

State FY	School Districts	% Chg.
2002-03	$117,672,871	-
2003-04	$254,878,409	116.6%
2004-05	$344,249,808	35.1%
2005-06	$489,862,914	42.3%
2006-07	$339,000,579	-30.8%
2007-08	$179,699,713	-47.0%
2008-09	$102,026,663	-43.2%
2009-10	$109,156,431	7.0%
2010-11	$86,654,687	-20.6%
2011-12	$100,147,102	15.6%
2012-13	$168,548,623	68.3%
2013-14	$202,651,023	20.2%
2014-15	$251,438,926	24.1%
2015-16	$265,309,739	5.5%
2016-17	$329,651,109	24.3%
2017-18	$352,204,280	6.8%
2018-19	$458,987,170	30.3%
2019-20	$484,915,708	5.6%
2020-21	$581,966,482	20.0%
2021-22	$779,535,050	33.9%
2022-23	$677,625,396	-13.1%
2023-24	$694,832,571	2.5%
2024-25	$666,232,001	-4.1%
# of Districts Reporting Fees in 2024-25	28	

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

Section 3: Methodology (Include Assumptions and Attach Details)
EDR staff communicated with representatives of the Florida Association of Counties and Florida League of Cities, and neither association was able to provide any local government data indicating the magnitude or direction of any revenue impacts from the bill. Although EDR staff has access to historical AFR data showing the magnitude and utilization of impact fees by counties, municipalities, independent special districts, and school districts as previously discussed, there are no available local data to

demonstrate how these new constraints on the ability of local governments, school districts, and special districts to calculate, justify, and increase impact fees will impact their future revenue collections. Consequently, EDR staff are recommending a negative indeterminate fiscal impact.

Section 4: Proposed Fiscal Impact

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

List of Affected Trust Funds: Local funds

Section 5: Consensus Estimate (Adopted: 06/24/2026) 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	(**)	(**)	(**)	(**)
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: Local Taxes and Fees
Issue: Application Fees for Development Orders and Permits
Bill Number(s): CS/CS/CS/HB 399 (codified as Chapter 2026-7, L.O.F.)

☐ **Entire Bill**
☒ **Partial Bill: Sections 1-2**
Sponsor(s): State Affairs Committee and Housing, Agriculture & Tourism Subcommittee and Intergovernmental Affairs Subcommittee and Representative Borrero
Month/Year Impact Begins: January 1, 2027
Date(s) Conference Reviewed: June 24, 2026

Section 1: Narrative

a. Current Law:

In Florida, development orders and permits are the official, legally binding approvals required by local governments to use, alter, or construct on real property. The development order authorizes the overall concept and design of a project, while the development permit authorizes the physical construction or specific activity.

A development order is an official document (often a development order letter, site plan approval, or rezoning) issued by a county or municipality, which grants or denies the right to change the use, density, or intensity of a specific parcel of land. The order ensures the proposed project aligns with the local government's comprehensive plan and land development codes, and examples include rezonings, subdivision approvals, site plan approvals, special exceptions, and variances.

A development permit is the specific authorization that allows the developer to begin building, modifying, or altering a property. These are generally issued by the local building or zoning department to ensure the work meets all safety and structural standards. The permit translates the approved plans of a development order into the physical construction process, and examples include building permits, electrical/plumbing permits, grading/clearing permits, and paving permits.

In Florida, this process usually happens in sequential order. The developer submits an application for a development order to map out what the project will do and ensure the proposed project is allowed on the land. The county and/or municipal engineers and planners review the site layout, utilities, and traffic impacts, and if approved, issue a development order. Armed with the development order, application for specific construction permits can be made. After the various construction permits are granted, the project is built according to the permitted plans, subject to any required safety inspections.

Sections 125.022 and 166.033, F.S., specify the development permit and order processes for Florida's counties and municipalities, respectively. Current law does not impose any restrictions on the calculation of fees for development orders and permits. However, ss. 125.022(4) and 166.033(4), F.S., do require that county and municipal fees be reduced by specified percentages, if statutory timeframes for review and final action of permit applications are not met.

b. Proposed Changes:

Sections 1-2 of the bill creates a new subsection (9) in ss. 125.022 and 166.033, F.S., to specify requirements for any application fees associated with a development order or permit. The fee must be related to the direct and reasonable indirect costs associated with the review, processing, and final disposition of the application and must be published on the local government's fee schedule. The fee cannot be based on a percentage of construction costs, site costs, or project valuation.

Section 2: Description of Data and Sources

Based on a review of the current Uniform Accounting System (UAS) Manual (2025 edition), there is no specific revenue account for application fees related to development orders and permits. In order to seek clarification as to where current application fees for development orders and permits are reported by county and municipal governments in their Annual Financial Reports (AFRs), EDR contacted the Local Government Section of the Bureau of Financial Reporting in the Department of Financial Services' (DFS) Division of Accounting and Auditing. DFS staff stated their expectation that application fees for development orders and permits would be reported in revenue account 322.900 Permits-Other. However, staff acknowledged that local governments might utilize revenue account 329.500 Other Fees and Special Assessments to record such fees as well, and that staff were working to confirm the most appropriate revenue code for such reporting.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Application Fees for Development Orders and Permits
Bill Number(s): CS/CS/CS/HB 399 (codified as Chapter 2026-7, L.O.F.)

Therefore, according to DFS staff, application fees for development orders and permits have been reported in one or both of the following fee revenue accounts.

- 322.900 Permits-Other
- 329.500 Other Fees and Special Assessments

Permit – Other (Acct. 322.900) Reported by Counties and Municipalities in Annual Financial Reports (AFRs)

Local FY	Counties	Municipalities	Total	% Chg.
2014-15	$0	$0	$0	-
2015-16	$0	$0	$0	-
2016-17	$0	$0	$0	-
2017-18	$0	$0	$0	-
2018-19	$0	$0	$0	-
2019-20	$0	$0	$0	-
Adjusted 2020-21	$22,372,663	$22,633,030	$45,005,693	-
Adjusted 2021-22	$22,987,189	$46,102,025	$69,089,214	53.5%
Adjusted 2022-23	$37,427,970	$55,925,983	$93,353,953	35.1%
Adjusted 2023-24	$46,837,127	$68,646,264	$115,483,391	23.7%
# of Gov'ts Reporting Fees in 2023-24	22	146	168	

Note: Data obtained from the Florida Department of Financial Services (DFS). The LFY 2023-24 revenues reflect those reported as of May 8, 2026, for counties and June 2, 2026, for municipalities. In preparation for the implementation of GASB Statement No. 84, DFS added the Custodial Fund column to the Annual Financial Report in FY 2020-21. Custodial Fund reporting is used to account for assets held by a government in a purely custodial capacity. For example, a county government might collect permit fees on behalf of one or more municipalities within the county, and these transactions would be recorded in the Custodial Fund. Since fiscal years prior to FY 2021-21 did not include Custodial Fund reporting, the account totals for FY 2020-21 and thereafter may not be directly comparable. However, in the 322.900 and 329.500 summaries, the fee totals beginning in FY 2020-21 have been adjusted to exclude any revenues reported in the Custodial Fund.

Additionally, revenue account 322.900 Permits-Other did not exist prior to FY 2020-21. Prior to FY 2020-21, the current 322.900 Permits-Other and 329.500 Other Fees and Special Assessments accounts were combined into the single revenue account 329.000 Other Permits, Fees, and Special Assessments account, which has since been discontinued. Furthermore, the current UAS Manual provides no description of revenue account 322.900 Permits-Other.

Other Fees and Special Assessments (Acct. 329.500) Reported by Counties and Municipalities in Annual Financial Reports (AFRs)

Local FY	Counties	Municipalities	Total	% Chg.
2014-15	$103,199,849	$94,519,091	$197,718,940	-
2015-16	$115,768,236	$117,087,156	$232,855,392	17.8%
2016-17	$113,764,163	$135,971,268	$249,735,431	7.2%
2017-18	$133,355,941	$116,231,607	$249,587,548	-0.1%
2018-19	$139,791,788	$129,022,854	$268,814,642	7.7%
2019-20	$226,130,953	$132,337,975	$358,468,928	33.4%

REVENUE ESTIMATING CONFERENCE

Revenue Source: Local Taxes and Fees
Issue: Application Fees for Development Orders and Permits
Bill Number(s): CS/CS/CS/HB 399 (codified as Chapter 2026-7, L.O.F.)

Adjusted 2020-21	$260,168,216	$140,542,331	$400,710,547	11.8%
Adjusted 2021-22	$349,940,407	$142,723,685	$492,664,092	22.9%
Adjusted 2022-23	$490,998,878	$139,779,825	$630,778,703	28.0%
Adjusted 2023-24	$545,272,705	$167,499,904	$712,772,609	13.0%
# of Gov'ts Reporting Fees in 2023-24	62	210	272	

Note: The current UAS Manual states that revenue account 329.500 Other Fees and Special Assessments should be used where the fee or special assessment is not categorized by any other account code.

Section 3: Methodology (Include Assumptions and Attach Details)

EDR staff communicated with representatives of the Florida Association of Counties, Florida League of Cities, and Building Officials Association of Florida. Unfortunately, none of these associations were able to provide any local government data indicating the magnitude or direction of any revenue impact from the bill. The identity and number of local governments currently imposing application fees are unknown.

Although EDR staff have access to historical AFR data showing the magnitude and utilization of other permit fees and other fees and special assessments by counties and municipalities as previously discussed, it is unclear in which account such application fees are currently being reported. Consequently, the amounts of such fees being collected by county and municipal governments are unknown.

Given the lack of available local data to demonstrate how the proposed limitations on county and municipal application fees for development orders and permits will impact their future revenue collections, a negative indeterminate fiscal impact is recommended by EDR staff.

Section 4: Proposed Fiscal Impact

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

List of Affected Trust Funds: Local funds

Section 5: Consensus Estimate (Adopted: 06/24/2026) 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	(**)	(**)	(**)	(**)
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: Other Taxes and Fess
Issue: Memory Care
Bill Number(s): CS/CS/SB 1404

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Fiscal Policy; Health Policy; Senator Burton
Month/Year Impact Begins: Upon becoming law
Date(s) Conference Reviewed: 06/24/2026

Section 1: Narrative

a. **Current Law**: Per section 429.02(5), F.S. an Assisted Living Facility (ALF) is a residential facility, or part of a residential facility, which provides housing, meals, and one or more personal services for a period exceeding 24 hours to one or more adults who are not relatives of the owner or administrator. According to the Agency for Health Care Administration (AHCA), an ALF is designed to provide personal care services in the least restrictive and most home-like environment. ALFs can range in size from one resident to several hundred and may offer a wide variety of personal and nursing services designed specifically to meet an individual's personal needs. Facilities are licensed to provide routine personal care services under a standard license, or more specific services under the authority of specialty licenses. The purpose of specialty licenses is to allow individuals to age in place in familiar surroundings that can adequately and safely meet their continuing health care needs. In addition to a standard license, an ALF can also be licensed to provide one or more of extended congregate care (ECC), limited nursing services (LNS), or limited mental health (LMH) services.

b. **Proposed Change**: Sections 1 through 4 amend ss. 429.02,429.07, and 429.17, F.S., and create s. 429.076, F.S., to establish a new specialty Assisted Living Facility (ALF) license type for "memory care services." The bill requires an ALF to obtain a memory care services license if the ALF serves one or more memory care residents or advertises or otherwise holds itself out as providing memory care services. The bill requires the AHCA to adopt rules for minimum standards for memory care services licenses by June 1, 2027.

Section 2: Description of Data and Sources
The Agency for Health Care Administration, 2026 Agency Bill Analysis, CS/SB 1404
The Florida Senate Bill Analysis and Fiscal Impact Statement CS/CS/SB 1404
Florida Health Finder Report, available at https://quality.healthfinder.fl.gov/Facility-Provider/ALF?&type=1

Section 3: Methodology (Include Assumptions and Attach Details)
Section 429.07(4), F.S. states "an applicant or licensee shall pay a fee for each license application submitted" and that "the amount of the fee shall be established by rule." As the bill requires the adoption of rules regarding the new licenses by June 1, 2027, the amount of the fee is currently not known. Current ALF licenses (standard and specialty) are paid per facility and per bed on a biennial basis. According to the agency's analysis, there are 2,990 licensed ALFs providers in Florida with approximately 800 ALFs self-reporting being "memory care" providers (as of January 2026). While the number of licensed beds was not reported, the average facility in Florida has approximately 80 beds (ranging from 1 to 500).
While we have an estimate of the number of facilities and beds that way be subject to the new license and fee, without knowing the amount of the fee we are unable to estimate an actual dollar amount. The proposed fee will have a positive revenue impact on the Health Care Trust Fund, but the amount is indeterminate starting in FY 2027-28.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.0	**		
2027-28			**	**		
2028-29			**	**		
2029-30			**	**		
2030-31			**	**		

Revenue Distribution:

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fess
Issue: Memory Care
Bill Number(s): CS/CS/SB 1404

Section 5: Consensus Estimate (Adopted: 06/24/2026) 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	**
2027-28	**	**	**	**	0.0	0.0	**	**
2028-29	**	**	**	**	0.0	0.0	**	**
2029-30	**	**	**	**	0.0	0.0	**	**
2030-31	**	**	**	**	0.0	0.0	**	**

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees
Issue: Registration of Trademarks
Bill Number(s): CS/CS/HB 679

☒ **Entire Bill**
☐ **Partial Bill**:
Sponsor(s): Commerce Committee, Industries & Professional Activities Subcommittee, Representative Greco
Month/Year Impact Begins: July 1, 2026
Date(s) Conference Reviewed: June 24, 2026

Section 1: Narrative

a. Current Law:

- Section 495.111(1), F.S. defines the general classes of goods (s. 495.111(1)(a)1-34, F.S.), services (s. 495.111(1)(b)1-11, F.S.), and certification and collective membership marks (s. 495.111(1)(c)1-3, F.S.).
- Section 495.031, F.S. details requirements of an application for registration of trademarks. More specifically, s. 495.031(5), F.S. requires applications be signed and verified by an authorized representative of the business applying and s. 495.031(6), F.S. states, "every application under this section shall be accompanied by three specimens or facsimiles showing the mark as actually used."

b. Proposed Change: CS/CS/HB 679 amends chapter 495 of Florida Statutes as follows:

- Strikes current language of s. 495.111(1), F.S. and adds the following language: the Florida Department of State "shall use the international schedule of classes of goods and services as set forth in 37 C.F.R. s. 6.1, as amended, as the state classification system for trademarks."
- Creates s. 495.0315, F.S., detailing the online application for registration:
    - Section 495.0315(1), F.S., requires that the department establish and maintain a website that allows for online submission of applications for trademarks. It also requires the website to be secure such that applicants can submit electronic versions of the required specimen, drawing of the mark, pay fees, and complete verification.
    - Section 495.0315(2), F.S. states, "The department shall make the online application system required by this section available no later than December 31, 2027."
- Amends s. 495.031(5), F.S. by adding that "verification must be made in accordance with s. 92.525 and may be accomplished electronically in compliance with ss. 668.001-668.006" and amends s. 495.031(6), F.S. by specifying that paper applications require three specimens or facsimiles and adds that electronic applications "must be accompanied by an electronic copy of a specimen, complying with the requirements of the department, showing the mark as actually used."
- The act will take effect July 1, 2026.

Section 2: Description of Data and Sources

- Code of Federal Regulations – Title 37 Chapter I Subchapter A Part 6 § 6.1 (published October 2, 2025)
- Florida Department of State – Division of Corporations – Trademark and Service Mark (accessed June 2026)
- Florida Department of State – Division of Corporations – Search Records by Trademark Name (accessed June 2026)
- Florida Department of State – Division of Corporations – Yearly Statistics (updated April 3, 2026)
- United States Patent and Trademark Office – Trademarks (accessed June 2026)
- Nolo – Trademark Classes (published December 11, 2025)
- Florida Department of State (Communications in June 2026)
- Agency Bill Analysis Request – HB 679 Registration of Trademarks (published February 4, 2026)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees
Issue: Registration of Trademarks
Bill Number(s): CS/CS/HB 679

Section 3: Methodology (Include Assumptions and Attach Details)

There are three main changes from CS/CS/HB 679:

1. Updated Trademark Classification System:
    - Current trademarks and service marks are grandfathered in, meaning that if a current active trademark/service mark becomes 'incorrectly' categorized under CS/CS/HB 679, it will not be corrected until the renewal of the mark.
    - Trademarks and service marks are on a 5-year renewal schedule. The table below shows yearly statistics from the Department of State for the last 5-year period:

Number of Trademark / Service Mark Registrations by Year:					
Year	2021	2022	2023	2024	2025
New Registrations	1,237	1,597	1,193	1,427	1,404
% Change	*-14.3%*	*29.1%*	*-25.3%*	*19.6%*	*-1.6%*
Renewals	517	528	587	724	708
% Change	*-7.2%*	*2.1%*	*11.2%*	*23.3%*	*-2.2%*
Ratio Renewals:New Registration	41.8%	33.1%	49.2%	50.7%	50.4%

        - Using the average percentage change of new registrations, the table offers estimations for new registrations and renewals:

Average % Change of New Registration	1.5%
Average Ratio of Renewals to New Registration	45.0%

Estimate Trademark / Service Mark Registrations by Year:					
Fiscal Year (FY)	26-27	27-28	28-29	29-30	30-31
Estimation of New Registrations	1,425	1,446	1,468	1,490	1,512
Estimation of Renewals	642	651	661	671	681

    - Under both the old language of s. 495.111(1) F.S. and the new language of CS/CS/HB 679, there are 45 classes. Of the 45, 17 classifications have slight definitional changes between the old and new language. Those 17 classifications make up 34% of all trademark/service mark registrations from 2021-2025.
        - Of the 17 classifications with slight definitional changes, 15 are made more specific. Considering these changes, the assumption is made that if trademarks fell into multiple classes (under these 15), they may not change classification at all or collapse into the more specific class. The 15 classifications make up 32% of all trademark/service mark registrations from 2021-2025.
        - The remaining two classifications lose the "specifying language." Thus, trademarks that fell into one class could now span multiple. The 2 classifications make up 2% of all trademark/service mark registrations from 2021-2025.

15 Class %	32%
2 Class %	2%

Fiscal Year (FY)	26-27	27-28	28-29	29-30	30-31
15 Classes:	209	211	215	218	221
Revenue Decrease	$ (18,287.5)	$ (18,462.5)	$ (18,812.5)	$ (19,075.0)	$ (19,337.5)
2 Classes:	12	12	12	13	13
Revenue Increase	$ 1,050.0	$ 1,050.0	$ 1,050.0	$ 1,137.5	$ 1,137.5
Total Revenue Change	$ (17,237.5)	$ (17,412.5)	$ (17,762.5)	$ (17,937.5)	$ (18,200.0)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees
Issue: Registration of Trademarks
Bill Number(s): CS/CS/HB 679

- The most likely classification to be split into 2 categories moving forward is Class 32. From 2021 to 2025, Class 32 made up 1% of trademark/service mark registrations. If it is assumed that only the current Class 32 trademarks will now fall into both Class 32 and 33, the following impact will occur:

Class 32 %:	1%

Fiscal Year (FY)	26-27	27-28	28-29	29-30	30-31
Class 32	6	6	6	6	6
Total Revenue Increase	$ 525.0	$ 525.0	$ 525.0	$ 525.0	$ 525.0

- Another way to approach this impact is to look at how many additional trademarks would be needed to cause significant monetary change. The significance threshold for this conference is $0.1 million. Meaning, on the high end, 1,143 more trademark/service mark fee collections would be needed to meet the $100,000 threshold, and on the low end, 571 more trademark/service mark fee collections would be needed to meet a $50,000 threshold. Neither of the $100,000 nor the $50,000 thresholds are met by the estimation made above.

2. Online Application System:
    - Although the online application offers another path to registration, the department does not anticipate an increased number of registrations/renewals due to the online application system. Thus, there is no impact.
3. Online Applications Require one electronic copy of a specimen:
    - According to the bill, "every paper application under this section shall be accompanied by three specimens or facsimiles showing the mark as actually used." Whereas online application must be accompanied by "an electronic copy of a specimen, complying with the requirements of the department, showing the mark as actually used." The difference may motivate applicants to apply online; however, the fees are not different between paper and online applications. Thus, there is no impact.

In summary, the main legislative change that could cause a revenue impact would be the changes to the classification system. The reasoning being current trademarks/service marks may go from multiple classes to one, or can go from one class to multiple. In the estimations made above, there are multiple assumptions that are made, the main one being that current trademarks with one class would fall into two (or that classes with two marks would fall into one). However, there is no limit on how many classes a trademark/service mark could fall into, so there could be a larger collapse or no collapse at all.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			+/- ins.	+/- ins.		
2027-28			+/- ins.	+/- ins.		
2028-29			+/- ins.	+/- ins.		
2029-30			+/- ins.	+/- ins.		
2030-31			+/- ins.	+/- ins.		

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 06/24/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.
2027-28	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.
2028-29	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.
2029-30	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.
2030-31	+/- ins.	+/- ins.	+/- ins.	+/- ins.	0.0	0.0	+/- ins.	+/- ins.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Unclaimed Property
Issue: Notification of Apparent Owners of Abandoned Property
Bill Number(s): CS/CS/CS/SB 1452, 2nd Engrossed

☐ **Entire Bill**
☒ **Partial Bill**: CS/CS/CS/SB 1452, 2nd Engrossed, Section 56
Sponsor(s): Rules; Appropriations Committee on Agriculture, Environment, and General Government; Banking and Insurance; Senator Truenow
Month/Year Impact Begins: Upon becoming a law
Date(s) Conference Reviewed: June 22, 2026

Section 1: Narrative

a. Current Law:

Section 717.118, Florida Statutes, concerns the "Notification of apparent owners of unclaimed property." It recognizes the fact that the state has an obligation to try to notify owners when unclaimed property is turned over to the state. At least one cost-effective attempt to notify owners should be actively made for accounts worth over $250 that are attached to an address or taxpayer identification number. Name publications or general promotional efforts are considered "passive" attempts. Other state agencies or entities can also attempt to notify owners. Subsection (2) requires the notification to include both a description of the property and information regarding claiming the property directly from the Department. Exempted from this statute are traveler's checks, money orders, and other written instruments presumed unclaimed under s. 717.104, F.S.

b. Proposed Change:

Section 56 of CS/CS/CS/SB 1452 changes the reference from "unclaimed property" to "abandoned property." The statute is amended to read:

717.118 Notification of apparent owners of abandoned ~~unclaimed~~ property.—

(1) It is specifically recognized that the state has an obligation to make an effort to notify apparent owners in a cost-effective manner that their abandoned property has been reported and remitted to the department ~~of unclaimed property in a cost-effective manner~~. In order to provide all the citizens of this state an effective and efficient program for the recovery of abandoned personal ~~unclaimed~~ property, the department shall use cost-effective means to make at least one active attempt to notify apparent owners of abandoned ~~unclaimed~~ property ~~accounts~~ valued at $50 or more, abandoned tangible property, and abandoned shares of stock for which ~~more than $250 with~~ a reported address or taxpayer identification number is available. Such active attempt to notify apparent owners shall include any attempt by the department to directly contact the apparent owner. Other means of notification, such as publication of the names of apparent owners in the newspaper, on television, on the Internet, or through other promotional efforts and items in which the department does not directly attempt to contact the apparent owner are expressly declared to be passive attempts. ~~Nothing in~~ This subsection does not preclude ~~precludes~~ other agencies or entities of state government from notifying owners of the existence of abandoned ~~unclaimed~~ property or attempting to notify apparent owners of abandoned ~~unclaimed~~ property.

(2) Notification provided directly to individual apparent owners shall contain ~~consist of~~ a description of the abandoned property and information regarding recovery of the ~~unclaimed~~ property from the department. The form and content of the department's notice must be tailored to the type of property reported and must include any information necessary to reasonably inform the apparent owner of the consequences of failure to claim the property, including potential sale or disposition under s. 717.122.

(3) The department shall maintain a publicly accessible, electronically searchable website that includes the names of apparent owners of abandoned property reported to the department and instructions for filing a claim. The website must list property valued at $10 or more and provide instructions for filing a claim. Abandoned property valued at less than $10 remains recoverable from the department in accordance with this chapter.

(4) This section is not applicable to abandoned sums payable on traveler's checks, money orders, and other written instruments ~~presumed unclaimed~~ under s. 717.104, or any other abandoned property reported without the necessary identifying information to establish ownership.

Section 2: Description of Data and Sources

June 22, 2026, Unclaimed Property Trust Fund Revenue Estimating Conference Adopted Forecast
September 2025 Unclaimed Property database query, account value ranges (via Division of Unclaimed Property)
FLTreasureHunt.gov, search for "Smith, Sa-"

REVENUE ESTIMATING CONFERENCE

Revenue Source: Unclaimed Property
Issue: Notification of Apparent Owners of Abandoned Property
Bill Number(s): CS/CS/CS/SB 1452, 2nd Engrossed

Section 3: Methodology (Include Assumptions and Attach Details)

This amendment to s. 717.118, F.S., changes how property turned over to the Unclaimed Property Trust Fund is referred to, updates notification requirements, and lowers value thresholds for outreach and website search availability. While the stricter notification requirements will increase costs for the Division of Unclaimed Property, these changes are not expected to have a revenue impact on the Unclaimed Property Trust Fund. The lower account value threshold for website search availability will increase refunds which will, in turn, decrease the funds available for transfer to the State School Trust Fund. The Unclaimed Property Trust Fund's revenues will not be affected by this lower threshold either.

Currently, searches on FLTreasureHunt.gov return accounts $25 and over. Under this amended statute, accounts $10 and over will be added to the website's search function and claim process. According to an analysis performed in September 2025, the Division of Unclaimed Property's database contains records of 44,793,078 accounts with a value of $5.51 billion. Isolating only those accounts worth $10 or more and worth less than $25 in the September 2025 analysis, over 9 million accounts containing $145.6 million in unclaimed property will soon be added to the search results on FLTreasureHunt.gov. That $145.6 million accounts for 2.64 percent of the total value in the database.

The refund forecast for this group of newly accessible accounts can be estimated by applying the percentage of the total value that is in this group to the receipt forecast. Throughout the forecast period, around $21 million in abandoned property is received by the Department in accounts worth only $10 to $25. Using the Schedule of Estimated Liability from the Revenue Estimating Conference forecast, refunds range from $0.40 million in FY 2026-27 to $10.28 million in FY 2030-31. These total estimates assume that this group of accounts has, up to now, gone completely unclaimed. This is not the case.

Currently, these low value accounts are refunded in two ways: first, of course, they can be claimed by contacting the Division of Unclaimed Property directly. The second way accounts worth less than $25 are refunded is when that account has owner information that matches a higher-value claim being processed. For example, if an owner claims an account worth $100 through the website, low value accounts with the same owner information are flagged by the Division. If there is a $12 account with the same owner, it will be added to the original claim and the owner will receive a refund containing both accounts for a total of $112.

Though exact numbers on how often low-value accounts are added to refunds are not available at this time, an example search on the publicly accessible website for a common name (the last name "Smith" and a first name starting with "Sa-") produced 250 accounts. Those accounts contained varying levels of owner information (some lacked any address, some had no first name information, others had full name and address). For the 250 results, there were 208 owners who were unique or could not be definitively matched with another account owner (accounts lacking detail were assumed to be unique). The 42 accounts would show up in the search results if an owner knew of one account comprised 16.8 percent of the total. This is an imperfect estimate (it only includes accounts that are over $25, certainly some of the S. Smiths with unknown addresses had multiple accounts, etc.), but it provides a starting point to estimate how much of the calculated refund estimate can be assumed to already be included in the REC's forecast because refunds for low-value accounts have always been matched and added to an owner's refund requests for higher value claims.

The high estimate calculations decrease the additional refund estimates by 5 percent, the medium by 10 percent, and the low estimate applies a 15 percent reduction to the refund estimates. On top of that, a bump in refunds for the first year can be expected for owners who routinely search FLTreasureHunt.gov (or are notified of search results from an application or subscription service). This bump would be confined to a portion of that $145.6 million in low-value accounts that have already been turned over to the state. The high estimate assumes 10 percent of that sum will be claimed in FY 2026-27, the medium estimate assumes 5 percent, and the low assumes only one percent.

All of these calculations deal with a potential increase in refunds when more accounts can be easily found online. Any increase in refunds will lower the funds available for transfer to the State School Trust Fund. The language in section 56 of this bill, however, will not have an impact on the Unclaimed Property Trust Fund's revenue.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Unclaimed Property
Issue: Notification of Apparent Owners of Abandoned Property
Bill Number(s): CS/CS/CS/SB 1452, 2nd Engrossed

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.0	0.0		
2027-28			0.0	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		
2030-31			0.0	0.0		

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 06/24/2026) The Conference adopted the proposed estimate for receipts. However, the Conference notes that there will be an effect on refunds which will cause a negative indeterminate impact on transfers to the State School Trust Fund.

	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	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Background

Unclaimed Property Trust Fund Account Value Ranges

ACCOUNT VALUE RANGE	TOTAL COUNT	PERCENT OF TOTAL COUNT	TOTAL VALUE	PERCENT OF TOTAL VALUE	Average Value
ACCOUNTS <=$5	15,106,751	33.73%	$24,675,238	0.45%	$2
ACCOUNTS >$5 AND <$10	4,642,648	10.36%	$32,265,483	0.59%	$7
ACCOUNTS >=$10 AND <$15	4,128,677	9.22%	$48,700,029	0.88%	$12
ACCOUNTS >=$15 AND <$20	2,586,756	5.77%	$44,147,015	0.80%	$17
ACCOUNTS >=$20 AND <$25	2,432,359	5.43%	$52,754,092	0.96%	$22
ACCOUNTS >=$25 AND <$100	9,897,505	22.10%	$501,266,234	9.09%	$51
ACCOUNTS >=$100 AND <$250	3,448,075	7.70%	$508,122,480	9.22%	$147
ACCOUNTS >=$250 AND <$500	1,206,504	2.69%	$417,675,656	7.58%	$346
ACCOUNTS >=$500 AND <$1,000	638,184	1.42%	$433,968,500	7.87%	$680
ACCOUNTS >=$1,000 AND <$10,000	653,254	1.46%	$1,649,198,451	29.92%	$2,525
ACCOUNTS >=$10,000 AND <$25.000	35,689	0.08%	$529,154,302	9.60%	$14,827
ACCOUNTS >=$25,000 AND <$50,000	9,752	0.02%	$334,007,915	6.06%	$34,250
ACCOUNTS >$50,000	6,924	0.02%	$936,680,457	16.99%	$135,280
TOTALS	44,793,078	100.00%	$5,512,615,851	100.00%	$123

Database Query: September 2025

Accounts worth $10 - $25, newly searchable online

ACCOUNT VALUE RANGE	TOTAL COUNT	PERCENT OF TOTAL COUNT	TOTAL VALUE	PERCENT OF TOTAL VALUE	Average Value
ACCOUNTS >=$10 AND <$15	4,128,677	9.22%	$48,700,029	0.88%	$12
ACCOUNTS >=$15 AND <$20	2,586,756	5.77%	$44,147,015	0.80%	$17
ACCOUNTS >=$20 AND <$25	2,432,359	5.43%	$52,754,092	0.96%	$22
ACCOUNTS >=$10 AND <$25	9,147,792	20.42%	$145,601,136	2.64%	$16

Total Value (in Millions)	$145.60

Refund Forecast: Base Calculation

Percent of Value Now Searchable	2.64%

Fiscal Year	Estimated Receipts (June 2026 REC)	Newly Searchable Receipts
2026-27	$784.84	$20.73
2027-28	$792.68	$20.94
2028-29	$800.61	$21.15
2029-30	$808.62	$21.36
2030-31	$816.70	$21.57

Schedule of Estimated Liability: By Year	
Year 1	1.94%
Year 2	25.63%
Year 3	13.01%
Year 4	4.82%
Year 5	3.01%
Year 6	2.11%

	For Newly-Searchable Accounts	
Fiscal Year	Receipt Forecast	Refund Forecast
2026-27	$20.73	$0.40
2027-28	$20.94	$5.72
2028-29	$21.15	$8.47
2029-30	$21.36	$9.56
2030-31	$21.57	$10.28

Forecasted Refund Reductions

Reduction for Possible Multi-Account Claims

When an owner searches for and claims an account via FLTreasureHunt.gov (which, with the current website, means the account is over $25), if a low-value account with matching owner information also exists, the Division of Unclaimed Property will add the low value refund to the original claim. For that portion of low-value accounts, there's no impact on refunds with this change.

Example Name Search with Manual Matches:

FLTreasureHunt.gov search: "SMITH, SA"

Results include Smith; Smith, Unknown; Smith, S; and names beginning with "Sa-"

Matches include 17 groups with 2 or more accounts whose address, full (unique) name, etc, matched in some way.

These account for 59 of 250 results.

Accounts	Count	Percent
Unique Names/Addresses	208	83.20%
Extra, would match when searched	42	16.80%
Total Accounts	250	100.00%

Reduction for Claims by Owners with both Searchable and Low Value Accounts

	High	Medium	Low
Percent Reduction	5%	10%	15%

Decrease on Recurring Refund Forecast

Fiscal Year	High	Medium	Low
2026-27	$0.38	$0.36	$0.34
2027-28	$5.43	$5.15	$4.86
2028-29	$8.05	$7.63	$7.20
2029-30	$9.08	$8.60	$8.12
2030-31	$9.76	$9.25	$8.74

Catch-Up Claims: Year 1 of Forecast

For people who routinely or semi-routinely search FLTreasureHunt.gov

One-year cash impact for previously existing accounts already turned over to the state.

	High	Medium	Low
	10%	5%	1%
Reduction in First Year Cash	$14.56	$7.28	$1.46

Impact to Funds Available for Transfer to the State School Trust Fund

	High		Middle		Low	
Fiscal Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	($14.94)	($0.38)	($7.64)	($0.36)	($1.80)	($0.34)
2027-28	($5.43)	($5.43)	($5.15)	($5.15)	($4.86)	($4.86)
2028-29	($8.05)	($8.05)	($7.63)	($7.63)	($7.20)	($7.20)
2029-30	($9.08)	($9.08)	($8.60)	($8.60)	($8.12)	($8.12)
2030-31	($9.76)	($9.76)	($9.25)	($9.25)	($8.74)	($8.74)