

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Corporate Income Tax

**Issue:** Piggyback Coupling with All Provisions

**Bill Number(s):** Proposed Language

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** N/A

**Month/Year Impact Begins:** Upon Becoming Law

**Date(s) Conference Reviewed:** October 31, 2025; November 7, 2025; November 21, 2025; December 12, 2025

### Section 1: Narrative

a. **Current Law:** Section 220.03(1)(n), F.S., defines “Internal Revenue Code” to mean the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2025, except as provided in subsection (3).

Section 220.03(1)(a), F.S., reads: There shall be added to such taxable income an amount equal to 100 percent of any amount deducted for federal income tax purposes as bonus depreciation for the taxable year pursuant to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as amended by s. 103 of Pub. L. No. 110-185; s. 1201 of Pub. L. N. 111-5; s. 2022 of Pub. L. No. 111-240; s. 401 of Pub. L. No. 111-312; s. 331 of Pub. L. No. 112-240; s. 125 of Pub. L. No. 113-295; s. 143 of Division Q of Pub. L. No. 114-113; and s. 13201 of Pub. L. No. 115-97, for property placed in service after December 31, 2007, and before January 1, 2027.

b. For the taxable year and for each of the 6 subsequent taxable years, there shall be subtracted from such taxable income an amount equal to one-seventh of the amount by which taxable income was increased pursuant to this subparagraph, notwithstanding any sale or other disposition of the property that is the subject of the adjustments and regardless of whether such property remains in service in the hands of the taxpayer.

b. **Proposed Change:** Section 220.03(1)(n), F.S. amends the effective adoption date of the Internal Revenue Code from January 1, 2025, to January 1, 2026.

Section 220.03(1)(a), F.S., amends the qualification final date for property placed in service after December 31, 2007, and before January 1, 2027, to January 20, 2025.

Adds Section 4 (1)(2) which reads: (1) “The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of administering this act. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules. (2) This section expires July 1, 2027.

### Section 2: Description of Data and Sources

[Joint Committee on Taxation \(JCT\) Revenue Estimates – JCX-35-25](#)

NEEC – July 2025

01/28/2022 Bonus depreciation impact analysis

CIT Tax Returns

### Section 3: Methodology (Include Assumptions and Attach Details)

#### Bonus Depreciation:

To formulate an impact, the Joint Committee for Taxation (JCT) estimate is shared down to Florida by first adjusting for Personal income tax, the values are then backed out to their base values using the Federal Tax rate of 21%.

A 7-year depreciation schedule was made to show the different cohorts values flowing throughout the forecast window. Cohorts through 2024 would be unchanged from the proposed language and are locked into the schedule, while cohorts for 2025 and 2026 would be affected by proposed changes. The JCT estimate is shared down to Florida to form 2025 and 2026 estimated depreciation cohorts. A current law estimate was built by summing the estimated and locked in depreciation values and multiplying by the CIT tax rate. This adjusted JCT impact is then compared back to the current law estimate and the resulting difference gets us to our impact. In order to convert from federal FY to State FY a 15% current year and 85% prior split was used.

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	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(1,316.4 M)	\$(199.0 M)		
2027-28			\$(703.3 M)	\$(199.0 M)		
2028-29			\$(602.6 M)	\$(199.0 M)		
2029-30			\$(430.7 M)	\$(199.0 M)		
2030-31			\$(289.6 M)	\$(199.0 M)		

### **Full Expensing of Domestic Research and Experimental Expenditures:**

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(1,175.1 M)	\$(25.7 M)		
2027-28			\$(165.8 M)	\$(25.7 M)		
2028-29			\$(94.4 M)	\$(25.7 M)		
2029-30			\$(42.9 M)	\$(25.7 M)		
2030-31			\$(25.7 M)	\$(25.7 M)		

### **Exceptions from Limitation on Deductions for Business Meals:**

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(1.4 M)	\$(1.0 M)		
2027-28			\$(1.1 M)	\$(1.1 M)		
2028-29			\$(1.2 M)	\$(1.2 M)		
2029-30			\$(1.2 M)	\$(1.2 M)		
2030-31			\$(1.3 M)	\$(1.3 M)		

### **Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:**

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(108.4 M)	\$(21.4 M)		
2027-28			\$(34.6 M)	\$(21.4 M)		
2028-29			\$(29.0 M)	\$(21.4 M)		
2029-30			\$(24.4 M)	\$(21.4 M)		
2030-31			\$(21.4 M)	\$(21.4 M)		

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### **Special Depreciation Allowance for Qualified Production Property:**

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact. This provision only applies to property placed into service before January 1, 2031 and, as such, has a \$0 recurring.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(691.5 M)	\$0		
2027-28			\$(381.3 M)	\$0		
2028-29			\$(328.8 M)	\$0		
2029-30			\$(222.7 M)	\$0		
2030-31			\$(71.1 M)	\$0		

### **Modification on Limitation of Business Interest:**

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(224.8 M)	\$(69.9 M)		
2027-28			\$(64.4 M)	\$(64.4 M)		
2028-29			\$(59.6 M)	\$(59.6 M)		
2029-30			\$(59.1 M)	\$(59.1 M)		
2030-31			\$(61.3 M)	\$(61.3 M)		

### **BIE:**

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

### **Coordination of Business Interest Limitation with Interest Capitalization Provisions:**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$12.5 M	\$9.1 M		
2027-28			\$12.4 M	\$12.4 M		
2028-29			\$14.1 M	\$14.1 M		
2029-30			\$15.2 M	\$15.2 M		
2030-31			\$16.3 M	\$16.3 M		

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### **Definition of Adjusted Taxable Income for Business Interest Limitation:**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$21.1 M	\$14.8 M		
2027-28			\$15.3 M	\$15.3 M		
2028-29			\$13.2 M	\$13.2 M		
2029-30			\$12.2 M	\$12.2 M		
2030-31			\$12.0 M	\$12.0 M		

### **Combined Non-Bonus Depreciation Items:**

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(2,167.5 M)	\$(94.1 M)		
2027-28			\$(619.6 M)	\$(84.9 M)		
2028-29			\$(485.8 M)	\$(80.6 M)		
2029-30			\$(322.9 M)	\$(80.0 M)		
2030-31			\$(152.5 M)	\$(81.4 M)		

### **Effective Dates:**

*Exceptions from Limitation on Deductions for Business Meals, BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions & Definition of Adjusted Taxable Income for Business Interest Limitation each have effective date of **1/1/2026**. The remaining items: Modification on Limitation of Business Interest, Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets, and Special Depreciation Allowance for Qualified Production Property hold an effective date of **1/1/2025**. Full Expensing of Domestic Research and Experimental Expenditures has two effective dates of **1/1/2021 & 1/1/2025** respectively.*

### **Section 4: Proposed Revenue Impact**

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(3,483.89 M)	\$(293.06 M)		
2027-28			\$(1,322.85 M)	\$(283.89 M)		
2028-29			\$(1,088.40 M)	\$(279.61 M)		
2029-30			\$(753.66 M)	\$(279.01 M)		
2030-31			\$(442.11 M)	\$(280.38 M)		

**Revenue Distribution:** Corporate Income Tax

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**Section 5: Consensus Estimate (Adopted: 12/12/2025)** The Conference adopted a modified impact bill by using the fifth year impact as the recurring amount for Bonus Depreciation. The component parts and total adopted impact are shown in the tables below.

***Bonus Depreciation:***

	High		Middle (MODIFIED)		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(1,316.4)	(289.6)		
2027-28			(703.3)	(289.6)		
2028-29			(602.6)	(289.6)		
2029-30			(430.7)	(289.6)		
2030-31			(289.6)	(289.6)		

***Full Expensing of Domestic Research and Experimental Expenditures:***

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(1,175.1)	(25.7)		
2027-28			(165.8)	(25.7)		
2028-29			(94.4)	(25.7)		
2029-30			(42.9)	(25.7)		
2030-31			(25.7)	(25.7)		

***Exceptions from Limitation on Deductions for Business Meals:***

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(1.4)	(1.0)		
2027-28			(1.1)	(1.1)		
2028-29			(1.2)	(1.2)		
2029-30			(1.2)	(1.2)		
2030-31			(1.3)	(1.3)		

***Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:***

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(108.4)	(21.4)		
2027-28			(34.6)	(21.4)		
2028-29			(29.0)	(21.4)		
2029-30			(24.4)	(21.4)		
2030-31			(21.4)	(21.4)		

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**Special Depreciation Allowance for Qualified Production Property:**

	High	Middle		Low		
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(691.5)	-		
2027-28			(381.3)	-		
2028-29			(328.8)	-		
2029-30			(222.7)	-		
2030-31			(71.1)	-		

**Modification on Limitation of Business Interest:**

	High	Middle		Low		
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(224.8)	(69.9)		
2027-28			(64.4)	(64.4)		
2028-29			(59.6)	(59.6)		
2029-30			(59.1)	(59.1)		
2030-31			(61.3)	(61.3)		

**Coordination of Business Interest Limitation with Interest Capitalization Provisions:**

	High	Middle		Low		
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			12.5	9.1		
2027-28			12.4	12.4		
2028-29			14.1	14.1		
2029-30			15.2	15.2		
2030-31			16.3	16.3		

**Definition of Adjusted Taxable Income for Business Interest Limitation:**

	High	Middle		Low		
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			21.1	14.8		
2027-28			15.3	15.3		
2028-29			13.2	13.2		
2029-30			12.2	12.2		
2030-31			12.0	12.0		

**Total Adopted Impact:**

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(3,484.0)	(383.7)	0.0	0.0	0.0	0.0	(3,484.0)	(383.7)
2027-28	(1,322.8)	(374.5)	0.0	0.0	0.0	0.0	(1,322.8)	(374.5)
2028-29	(1,088.3)	(370.2)	0.0	0.0	0.0	0.0	(1,088.3)	(370.2)
2029-30	(753.6)	(369.6)	0.0	0.0	0.0	0.0	(753.6)	(369.6)
2030-31	(442.1)	(371.0)	0.0	0.0	0.0	0.0	(442.1)	(371.0)

Bonus Depreciation Impact						
	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (1,316.4)	\$ (289.6)		
2027-28			\$ (703.3)	\$ (289.6)		
2028-29			\$ (602.6)	\$ (289.6)		
2029-30			\$ (430.7)	\$ (289.6)		
2030-31			\$ (289.6)	\$ (289.6)		

Combined Other Pieces Impact						
	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (2,167.5)	\$ (94.1)		
2027-28			\$ (619.6)	\$ (84.9)		
2028-29			\$ (485.8)	\$ (80.6)		
2029-30			\$ (322.9)	\$ (80.0)		
2030-31			\$ (152.5)	\$ (81.4)		

Total Impact						
	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (3,483.9)	\$ (383.7)		
2027-28			\$ (1,322.9)	\$ (374.5)		
2028-29			\$ (1,088.4)	\$ (370.2)		
2029-30			\$ (753.7)	\$ (369.6)		
2030-31			\$ (442.1)	\$ (371.0)		

YR	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
JCT Baseline	(33,505)	(65,123)	(65,216)	(57,507)	(40,839)	(28,972)	(21,560)	(17,802)	(16,256)	(15,871)
PIT Removed	(32,165)	(62,518)	(62,607)	(55,207)	(39,205)	(27,813)	(20,698)	(17,090)	(15,606)	(15,236)
CIT Bonus New Useable	(153,166)	(297,705)	(298,130)	(262,889)	(186,693)	(132,443)	(98,560)	(81,381)	(74,313)	(72,553)
CIT Bonus All	(255,276)	(372,131)	(298,130)	(262,889)	(186,693)	(132,443)	(98,560)	(81,381)	(74,313)	(72,553)
State FY Conversion	(216,985)	(354,603)	(309,230)	(268,175)	(198,122)	(140,581)	(103,643)	(83,957)	(75,373)	(72,817)
Florida Bonus	(9,678)	(15,815)	(13,792)	(11,961)	(8,836)	(6,270)	(4,622)	(3,745)	(3,362)	(3,248)

	1/7	1/7	1/7	1/7	1/7	1/7	1/7	1/7	1/7	1/7
Cohort '25	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)		
Cohort '26		(452)	(452)	(452)	(452)	(452)	(452)	(452)		
Cohorts Total (Current Law)	(553)	(1,005)	(1,005)	(1,005)	(1,005)	(1,005)	(1,005)	(452)	-	-

Tax	JCT+FL Stuff	(532)	(870)	(759)	(658)	(486)	(345)	(254)	(206)	(185)	(179)
	Current Law (offset 1 year)	(30)	(55)	(55)	(55)	(55)	(55)	(55)	(25)	-	-
	Impact	(501.8)	(814.6)	(703.3)	(602.6)	(430.7)	(289.6)	(199.0)	(181.1)	(184.9)	(178.6)

Taxdue in state FY	Mid	Impact
24-25		
25-26	\$ (501.85)	
26-27	\$ (814.57)	\$ (1,316.4)
27-28	\$ (703.27)	\$ (703.3)
28-29	\$ (602.57)	\$ (602.6)
29-30	\$ (430.73)	\$ (430.7)
30-31	\$ (289.58)	\$ (289.6)

	A	B	C	D	E	F	G	H	I	J	K	L			
1															
2	<b>Modification on Limitation of Business Interest:</b>							<i>PIT Reduction Factor:</i>	96.0%						
3	Federal FY	2025	2026	2027				<i>Florida Share:</i>	4.46%						
4	JCT Estimate	\$ (8,268)	\$ (6,519)	\$ (6,183)				<i>Florida CIT Tax Rate:</i>	5.50%						
5	PIT Sharedown	\$ (7,937)	\$ (6,258)	\$ (5,936)				<i>All of these figures are "in Millions".</i>							
6	Federal Base	\$ (37,797)	\$ (29,801)	\$ (28,265)				<i>These pieces apply retroactively due to their "Effective Dates" of January 1, 2025</i>							
7	Florida Share Base	\$ (1,686)	\$ (1,329)	\$ (1,261)											
8	Florida CIT Tax	\$ (93)	\$ (73)	\$ (69)											
9	State FY Adjustment	\$ (79)	\$ (76)	\$ (70)											
10	<i>Effective Date:</i>			1/1/2025				<b>Modification on Limitation of Business Interest:</b>							
11								2024-25	\$ (78.8 M)						
12	<b>Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:</b>							2025-26	\$ (76.0 M)	<b>2026-27 (Includes 24-25 &amp; 25-26):</b>					
13	Federal FY	2025	2026	2027				2026-27	\$ (69.9 M)	\$ (224.8 M)					
14	JCT Estimate	\$ (2,301)	\$ (4,292)	\$ (3,613)				<b>Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:</b>							
15	PIT Sharedown	\$ (2,209)	\$ (4,120)	\$ (3,468)											
16	Federal Base	\$ (10,519)	\$ (19,621)	\$ (16,517)				2024-25	\$ (21.9 M)						
17	Florida Share Base	\$ (469)	\$ (875)	\$ (737)				2025-26	\$ (44.8 M)	<b>2026-27 (Includes 24-25 &amp; 25-26):</b>					
18	Florida CIT Tax	\$ (26)	\$ (48)	\$ (41)				2026-27	\$ (41.7 M)	\$ (108.4 M)					
19	State FY Adjustment	\$ (22)	\$ (45)	\$ (42)											
20	<i>Effective Date:</i>			1/1/2025				<b>Special Depreciation Allowance for Qualified Production Property:</b>							
21								2024-25	\$ (20.7 M)						
22	<b>Special Depreciation Allowance for Qualified Production Property:</b>							2025-26	\$ (292.3 M)	<b>2026-27 (Includes 24-25 &amp; 25-26):</b>					
23	Federal FY	2025	2026	2027				2026-27	\$ (378.6 M)	\$ (691.5 M)					
24	JCT Estimate	\$ (2,167)	\$ (30,280)	\$ (34,374)				<b>Full Expensing of Domestic Research and Experimental Expenditures:</b>							
25	PIT Sharedown	\$ (2,080)	\$ (29,069)	\$ (32,999)											
26	Federal Base	\$ (9,906)	\$ (138,423)	\$ (157,138)				2024-25	\$ (512.7 M)						
27	Florida Share Base	\$ (442)	\$ (6,174)	\$ (7,008)				2025-26	\$ (410.6 M)	<b>2026-27 (Includes 24-25 &amp; 25-26):</b>					
28	Florida CIT Tax	\$ (24)	\$ (340)	\$ (385)				2026-27	\$ (251.7 M)	\$ (1,175.1 M)					
29	State FY Adjustment	\$ (21)	\$ (292)	\$ (379)											
30	<i>Effective Date:</i>			1/1/2025				<i>"Effective Dates" of January 1, 2026</i>							
31															
32	<b>Full Expensing of Domestic Research and Experimental Expenditures:</b>							<b>Exceptions from Limitation on Deductions for Business Meals:</b>							
33	Federal FY	2025	2026	2027				2024-25	\$ 0.0						
34	JCT Estimate	\$ (53,793)	\$ (33,585)	\$ (20,483)				2025-26	\$ (0.4 M)	<b>2026-27 (Including 25-26):</b>					
35	PIT Sharedown	\$ (51,641)	\$ (32,242)	\$ (19,664)				2026-27	\$ (1.0 M)	\$ (1.4 M)					
36	Federal Base	\$ (245,911)	\$ (153,531)	\$ (93,637)				<b>BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions:</b>							
37	Florida Share Base	\$ (10,968)	\$ (6,848)	\$ (4,176)				2024-25	\$ 0.0						
38	Florida CIT Tax	\$ (603)	\$ (377)	\$ (230)				2025-26	\$ 3.4 M	<b>2026-27 (Including 25-26):</b>					
39	State FY Adjustment	\$ (513)	\$ (411)	\$ (252)				2026-27	\$ 9.1 M	\$ 12.5 M					
40	<i>Effective Date:</i>			1/1/2021 & 1/1/2025											
41															
42	<b>Exceptions from Limitation on Deductions for Business Meals:</b>							<b>BIE – Definition of Adjusted Taxable Income for Business Interest Limitation:</b>							
43	Federal FY	2025	2026	2027				2024-25	\$ 0.0						
44	JCT Estimate	\$ -	\$ (42)	\$ (96)				2025-26	\$ 6.3 M	<b>2026-27 (Including 25-26):</b>					
45	PIT Sharedown	\$ -	\$ (40)	\$ (92)				2026-27	\$ 14.8 M	\$ 21.1 M					
46	Federal Base	\$ -	\$ (192)	\$ (439)											
47	Florida Share Base	\$ -	\$ (9)	\$ (20)											
48	Florida CIT Tax	\$ -	\$ (0)	\$ (1)											
49	State FY Adjustment	\$ -	\$ (0)	\$ (1)											
50	<i>Effective Date:</i>			1/1/2026											
51															
52	<b>BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions:</b>														
53	Federal FY	2025	2026	2027											
54	JCT Estimate	\$ -	\$ 360	\$ 887											
55	PIT Sharedown	\$ -	\$ 346	\$ 852											
56	Federal Base	\$ -	\$ 1,646	\$ 4,055											
57	Florida Share Base	\$ -	\$ 73	\$ 181											
58	Florida CIT Tax	\$ -	\$ 4	\$ 10											
59	State FY Adjustment	\$ -	\$ 3	\$ 9											
60	<i>Effective Date:</i>			1/1/2026											
61															
62	<b>BIE – Definition of Adjusted Taxable Income for Business Interest Limitation:</b>														
63	Federal FY	2025	2026	2027											
64	JCT Estimate	\$ -	\$ 660	\$ 1,438											
65	PIT Sharedown	\$ -	\$ 634	\$ 1,380											
66	Federal Base	\$ -	\$ 3,017	\$ 6,574											
67	Florida Share Base	\$ -	\$ 135	\$ 293											
68	Florida CIT Tax	\$ -	\$ 7	\$ 16											
69	State FY Adjustment	\$ -	\$ 6	\$ 15											
70	<i>Effective Date:</i>			1/1/2026											

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P										
1																									
2																									
3	<b>Modification on Limitation of Business Interest:</b>								<b>Exceptions from Limitation on Deductions for Business Meals+</b>																
4																									
5	High		Middle		Low				High		Middle		Low												
6	Cash	Recurring	Cash	Recurring	Cash	Recurring			Cash	Recurring	Cash	Recurring	Cash	Recurring											
7	2026-27		\$(224.8 M)	\$(69.9 M)			2026-27				\$(1.4 M)	\$(1.0 M)													
8	2027-28		\$(64.4 M)	\$(64.4 M)			2027-28				\$(1.1 M)	\$(1.1 M)													
9	2028-29		\$(59.6 M)	\$(59.6 M)			2028-29				\$(1.2 M)	\$(1.2 M)													
10	2029-30		\$(59.1 M)	\$(59.1 M)			2029-30				\$(1.2 M)	\$(1.2 M)													
11	2030-31		\$(61.3 M)	\$(61.3 M)			2030-31				\$(1.3 M)	\$(1.3 M)													
12	<i>Taxable Years Beginning After:</i>		<i>Effective Date+:</i>		1/1/2025				<i>Amounts Paid or Incurred After:</i>		<i>Effective Date+:</i>		1/1/2026												
13																									
14	<b>Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:</b>								<b>BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions+</b>																
15																									
16	High		Middle		Low				High		Middle		Low												
17	Cash	Recurring	Cash	Recurring	Cash	Recurring			Cash	Recurring	Cash	Recurring	Cash	Recurring											
18	2026-27		\$(108.4 M)	\$(21.4 M)			2026-27				\$(12.5 M)	\$(9.1 M)													
19	2027-28		\$(34.6 M)	\$(21.4 M)			2027-28				\$(12.4 M)	\$(12.4 M)													
20	2028-29		\$(29.0 M)	\$(21.4 M)			2028-29				\$(14.1 M)	\$(14.1 M)													
21	2029-30		\$(24.4 M)	\$(21.4 M)			2029-30				\$(15.2 M)	\$(15.2 M)													
22	2030-31		\$(21.4 M)	\$(21.4 M)			2030-31				\$(16.3 M)	\$(16.3 M)													
23	<i>Taxable Years Beginning After:</i>		<i>Effective Date+:</i>		1/1/2025				<i>Taxable Years Beginning After+:</i>		<i>Effective Date+:</i>		1/1/2026												
24																									
25	<b>Special Depreciation Allowance for Qualified Production Property:</b>								<b>BIE – Definition of Adjusted Taxable Income for Business Interest Limitation+</b>																
26									High		Middle		Low												
27	Cash	Recurring	Cash	Recurring	Cash	Recurring			Cash	Recurring	Cash	Recurring	Cash	Recurring											
28	2026-27		\$(691.5 M)	\$0			2026-27				\$(21.1 M)	\$(14.8 M)													
29	2027-28		\$(381.3 M)	\$0			2027-28				\$(15.3 M)	\$(15.3 M)													
30	2028-29		\$(328.8 M)	\$0			2028-29				\$(13.2 M)	\$(13.2 M)													
31	2029-30		\$(222.7 M)	\$0			2029-30				\$(12.2 M)	\$(12.2 M)													
32	2030-31		\$(71.1 M)	\$0			2030-31				\$(12.0 M)	\$(12.0 M)													
33	<i>Property Placed in Service After:</i>		<i>Effective Date+:</i>		1/1/2025				<i>Taxable Years Beginning After+:</i>		<i>Effective Date+:</i>		1/1/2026												
34																									
35																									
36									<b>TOTAL NON-BONUS PIECES</b>																
37	<b>*Full Expensing of Domestic Research and Experimental Expenditures:</b>																								
38									High		Middle		Low												
39	Cash	Recurring	Cash	Recurring	Cash	Recurring			Cash	Recurring	Cash	Recurring	Cash	Recurring											
40	2026-27		\$(1,175.1 M)	\$(25.7 M)			2026-27				\$(2,167.5 M)	\$(94.1 M)													
41	2027-28		\$(165.8 M)	\$(25.7 M)			2027-28				\$(619.6 M)	\$(84.9 M)													
42	2028-29		\$(94.4 M)	\$(25.7 M)			2028-29				\$(485.8 M)	\$(80.6 M)													
43	2029-30		\$(42.9 M)	\$(25.7 M)			2029-30				\$(322.9 M)	\$(80.0 M)													
44	2030-31		\$(25.7 M)	\$(25.7 M)			2030-31				\$(152.5 M)	\$(81.4 M)													
45	<i>Amounts Paid or Incurred In:</i>		<i>Effective Date+:</i>		1/1/2021 & 1/1/2025																				
46																									
47									<b>Legend+</b>																
48																									
49	<i>Apoi+</i>		Amounts Paid or Incurred After																						
50	<i>Apoi+</i>		Amounts Paid or Incurred In																						
51	<i>DOE+</i>		Date of Enactment																						
52	<i>PAA+</i>		Property Acquired After																						
53	<i>PPSA+</i>		Property Placed in Service After																						
54	<i>TYBA+</i>		Taxable Years Beginning After																						

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Sales and Use Tax

**Issue:** Rural Communities

**Bill Number(s):** SB 250

**Entire Bill**

**Partial Bill:** Sections 5 & 7

**Sponsor(s):** Senator Simon

**Month/Year Impact Begins:** July 1, 2026, August 1, 2026 (collection lag), September 1, 2026 (distribution lag)

**Date(s) Conference Reviewed:** December 12, 2025

### Section 1: Narrative

a. **Current Law:** Section 5: Under current law no such distribution from sales tax proceeds to fiscally constrained counties exists. Currently, the distribution to fiscally constrained counties per Section 218.67(2)(c)1. is only from proceeds from state sales CST and state satellite portion.

Section 7: Section 218.67 of the Florida Statutes outlines additional distributions from the Local Government Half Cent Sales Tax Clearing Trust Fund to counties designated as fiscally constrained either by executive order of the Governor or counties for whom a one mill levy raises less than \$5M in revenue. The amount to be distributed is to be determined according to county population, tax data, local effort, and ad valorem taxable value. The revenues received by these counties could be utilized for any public purpose except to repay any debt service.

b. **Proposed Change:** Section 5 creates a new distribution from sales tax proceeds. After making the distributions to the revenue sharing trust funds, greater of \$50 million or 0.1412% of the remaining proceeds are allocated for distribution to Fiscally Constrained Counties.

In comparison, SB 110 from the 2025 Session proposed to distribute 0.1438% of the remaining proceeds. The allocation to each county proposed in SB 110 (2025) and in the current SB 250 are identical as are the spending allocation mandates. SB 110 (2025) had the same minimum distribution amount.

Section 7 amends section 218.67 to designate fiscally constrained counties solely based on counties for whom a one mill levy raises less than \$10M in revenue. The amount to be distributed is determined by the county's per capita personal income as published by the U.S. Bureau of Economic Analysis and sales and use tax collections. The bill creates new factors for allocation according to the county's contribution to revenue and share of personal income. The counties must now distribute 50% of these revenues received to public safety expenditure, 30% to infrastructure needs, and the remaining 20% for any public purpose other than the repayment of any debt service (SB 250-2026 and SB 110-2025 are identical in the spending share requirements).

In Section 7, the definition of a fiscally constrained county is amended in two ways: 1) A county no longer has to be located within a rural area of opportunity as defined in S. 288.0656 Rural Economic Development Initiative to be considered fiscally constrained and 2) The property tax revenue limit that one mil will raise is increased from no more than \$5 million to no more than \$10 million for a county to be considered fiscally constrained.

### Section 2: Description of Data and Sources

Bill Analysis if SB 110 – Rural Communities, Sections 5 & 7, REC, 2/28/2025,

[https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/\\_pdf/page61-66.pdf](https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page61-66.pdf)

2023 Population Estimates Used for Revenue-Sharing Purposes, Office of Economic and Demographic Research

FY2023 Sales and Use Tax Returns

2023 Per Capita Personal Income by County, Bureau of Economic Analysis

### Section 3: Methodology (Include Assumptions and Attach Details)

*The methodology is based on the methodology from the impact of SB 110 adopted at the REC held on 2/28/2025.*

### Section 5

Section 5 creates a new distribution from state sales and use tax collections to fiscally constrained counties that is calculated after direct to GR, half-cent, emergency, and revenue sharing distributions are taken. The new distribution applies to regular sales collections, CST transfer, and scholarships. As the proposed change does not affect tax collections, final liability is not affected and there is no revenue impact. There is a shift in funds from GR to county governments, shown in the below section 4.

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Sales and Use Tax

**Issue:** Rural Communities

**Bill Number(s):** SB 250

The estimated amount per fiscal year exceeds \$50 million in each year on the forecast on a recurring basis. However, this is contingent upon the currently adopted sales tax forecast. Also, the estimated first year cash amount falls below \$50 million.

Under sections 4, 5, and 7 of SB 250, fiscally constrained counties will lose the current distribution from state sales CST allocated based on property values and gain the new distribution from sales tax collections allocated based on sales tax collections share. The analysis uses the adopted sales tax forecast from the August 2025 GR for fiscal years 2026-27 through 2029-31 as a base. For section 5, a new distribution is added in the distribution sheet used to prepare all distributions for the GR packet. The effect of the new distribution is to reduce the remainder to GR by a respective equal amount for each fiscal year of the forecast.

### **Section 7**

Section 7 of the bill states that “The amount to be distributed...shall be determined by the Department of Revenue at the beginning of the fiscal year, using the prior year’s sales and use tax collections” (In 787-790). The previous analysis of SB 110 (2025) pointed out that a complete collections figure for a given fiscal year is not available until 2 months into the following fiscal year and that the Department would need to either use the 2 years prior collections figure or use an incomplete fiscal year’s collections. This issue still remains. For the purposes of this analysis, all data sources are aligned to be from 2023, which is the year of the most recently available data from BEA. The bill does not prescribe that all data sources for the factor calculation be from the same period.

The proportional rate computation is rounded to the fifth decimal place, and the amount to distribute to each county is rounded to the nearest whole dollar amount as stipulated in the bill. However, the analysis converts the proportional rates into shares of the sum of rates to use these for the actual allocation to counties and these percentages were left unrounded. Each county’s resulting allocation is rounded to the whole dollar in the share calculation step. For additivity, a “remainder county” was designated to be Washington County.

The attached analysis also assumes that distribution factors remain constant over the forecast horizon, and that no new counties qualify as fiscally constrained or existing fiscally constrained counties fail to qualify at any point during the forecast horizon. This analysis also assumes that the county eligibility and the list of eligible counties does not change due to the change from \$5 million to \$10 million per mill.

For section 7, per capita income from BEA for calendar year 2023, population estimates for April 2023 from EDR/ BEBR, and taxable sales by county for FY 2022-23 from DOR were used to calculate the proportional rate as prescribed in the bill.

### **Section 4: Proposed Revenue Impact**

There is one month collection lag. The cash impact in the first fiscal year falls below \$50 million, the minimum required distribution. (GR)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$(46.1) M	\$(50.3) M		
2027-28			\$(51.6) M	\$(51.6) M		
2028-29			\$(53.1) M	\$(53.1) M		
2029-30			\$(54.6) M	\$(54.6) M		
2030-31			\$(56.2) M	\$(56.2) M		

(Local Governments)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$46.1 M	\$50.3 M		
2027-28			\$51.6 M	\$51.6 M		
2028-29			\$53.1 M	\$53.1 M		
2029-30			\$54.6 M	\$54.6 M		
2030-31			\$56.2 M	\$56.2 M		

**Revenue Distribution:** Sales Tax

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source:** Sales and Use Tax

**Issue:** Rural Communities

**Bill Number(s):** SB 250

**Section 5: Consensus Estimate (Adopted: 12/12/2025)** The Conference adopted a modified estimate without a collection lag.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(50.3)	(50.3)	0.0	0.0	50.3	50.3	0.0	0.0
2027-28	(51.6)	(51.6)	0.0	0.0	51.6	51.6	0.0	0.0
2028-29	(53.1)	(53.1)	0.0	0.0	53.1	53.1	0.0	0.0
2029-30	(54.6)	(54.6)	0.0	0.0	54.6	54.6	0.0	0.0
2030-31	(56.2)	(56.2)	0.0	0.0	56.2	56.2	0.0	0.0

SB 250, Rural Communities  
Sections 5 and 7, Effective July 1, 2026

August 2025 GR - Sales Tax Forecast with New Distribution

	12/12/2025	History	Forecast					
				2024	2025	2026	2027	2028
<b>Final Liability</b>								
Nondurables	12,356.5	13,021.8	12,971.5	13,285.9	13,726.3	14,152.7	14,588.2	15,037.1
Tourism & Recreation	8,610.9	8,711.8	9,106.6	9,450.9	9,553.2	9,853.2	10,160.5	10,477.4
Autos & Accessories	7,069.8	7,255.2	7,319.2	7,568.3	7,581.5	7,750.9	7,954.5	8,163.4
Other Durables	2,004.4	1,977.9	2,006.7	2,097.8	2,129.1	2,220.6	2,284.8	2,350.9
Building Investment	2,475.9	2,509.3	2,501.2	2,477.5	2,843.7	2,925	3,000.3	3,077.5
Business Investment	7,981.4	6,981.8	6,431.7	6,327.3	6,452.1	6,638.1	6,814.4	6,995.4
<b>TOTAL FINAL LIABILITY</b>	<b>40,499.0</b>	<b>40,457.9</b>	<b>40,336.9</b>	<b>41,207.70</b>	<b>42,285.90</b>	<b>43,540.50</b>	<b>44,802.70</b>	<b>46,101.70</b>
Net Estimated Payments	76.8	72.5	72.7	21.3	14.5	59.2	50.8	59.6
<b>TOTAL COLLECTIONS FROM FINAL LIABILITY</b>								
	<b>40,575.8</b>	<b>40,530.4</b>	<b>40,409.6</b>	<b>41,229.0</b>	<b>42,300.4</b>	<b>43,599.7</b>	<b>44,853.5</b>	<b>46,161.3</b>
Recovery of Unpaid Taxes	49.9	92.3	76.7	77.2	77.8	78.4	79.0	79.6
Other Adjustments	-168.5	-206.7	-176.5	-177.0	-177.2	-177.4	-177.4	-177.5
Transfers from CST	627.5	680.4	698.3	714.7	727.6	742.2	756.3	768.2
<b>TOTAL COLLECTIONS</b>	<b>41,084.8</b>	<b>41,096.4</b>	<b>41,008.1</b>	<b>41,843.9</b>	<b>42,928.6</b>	<b>44,242.9</b>	<b>45,511.4</b>	<b>46,831.6</b>
<u>Total Credits Add Back Used for Distribution</u>	0.0	0.0	100.8	104.3	104.9	105.6	106.2	106.6
	41,084.8	41,096.4	41,108.9	41,948.2	43,033.5	44,348.5	45,617.6	46,938.2
<b>DISTRIBUTIONS TO LOCAL GOVERNMENT</b>								
Local Government Half Cent, including Grants & Donations TF	2,898.9	2,829.1	2,825.7	2,883.4	2,957.9	3,048.1	3,135.2	3,225.7
County Revenue Sharing	749.3	749.5	751.5	766.8	786.6	810.7	833.9	858.0
Municipal Revenue Sharing	491.6	491.7	493.0	503.1	516.1	531.9	547.1	562.9
Fixed Distribution to Counties	29.9	29.9	29.9	29.9	29.9	29.9	29.9	29.9
<b>State Government</b>								
<b>General Revenue</b>	<b>36,014.0</b>	<b>36,906.8</b>	<b>36,822.4</b>	<b>37,527.3</b>	<b>38,503.9</b>	<b>39,686.7</b>	<b>40,827.1</b>	<b>42,014.3</b>
Small County Emergency Dist.	34.9	34.9	35.0	35.7	36.6	37.7	38.8	39.9
Fixed Distributions to TF	27.7	27.7	27.7	27.7	27.7	27.7	27.7	27.7
Sports Facility Distribution	25.7	24.0	20.2	16.8	15.3	14.0	14.0	13.6
PERC TF	2.8	2.8	2.8	2.9	3.0	3.0	3.1	3.2
<b>Fiscally Constrained Distribution</b>				<b>50.3</b>	<b>51.6</b>	<b>53.1</b>	<b>54.6</b>	<b>56.2</b>
Total Distributions	41,084.8	41,096.4	41,008.1	41,843.9	42,928.6	44,242.9	45,511.4	46,831.6
General Revenue Refunds	249.8	365.9	133.7	101.8	103.3	104.9	106.5	108.1

**August 2025 GR - Sales Tax Forecast**

	History		Forecast					
	2024	2025	2026	2027	2028	2029	2030	2031
<b>Final Liability</b>								
Nondurables	12,356.5	13,021.8	12,971.5	13,285.9	13,726.3	14,152.7	14,588.2	15,037.1
Tourism & Recreation	8,610.9	8,711.8	9,106.6	9,450.9	9,553.2	9,853.2	10,160.5	10,477.4
Autos & Accessories	7,069.8	7,255.2	7,319.2	7,568.3	7,581.5	7,750.9	7,954.5	8,163.4
Other Durables	2,004.4	1,977.9	2,006.7	2,097.8	2,129.1	2,220.6	2,284.8	2,350.9
Building Investment	2,475.9	2,509.3	2,501.2	2,477.5	2,843.7	2,925	3,000.3	3,077.5
Business Investment	7,981.4	6,981.8	6,431.7	6,327.3	6,452.1	6,638.1	6,814.4	6,995.4
<b>TOTAL FINAL LIABILITY</b>	<b>40,499.0</b>	<b>40,457.9</b>	<b>40,336.90</b>	<b>41,207.70</b>	<b>42,285.90</b>	<b>43,540.50</b>	<b>44,802.70</b>	<b>46,101.70</b>
Net Estimated Payments	76.8	72.5	72.7	21.3	14.5	59.2	50.8	59.6
<b>TOTAL COLLECTIONS FROM FINAL LIABILITY</b>	<b>40,575.8</b>	<b>40,530.4</b>	<b>40,409.6</b>	<b>41,229.0</b>	<b>42,300.4</b>	<b>43,599.7</b>	<b>44,853.5</b>	<b>46,161.3</b>
Recovery of Unpaid Taxes	49.9	92.3	76.7	77.2	77.8	78.4	79.0	79.6
Other Adjustments	-168.5	-206.7	-176.5	-177.0	-177.2	-177.4	-177.4	-177.5
Transfers from CST	627.5	680.4	698.3	714.7	727.6	742.2	756.3	768.2
<b>TOTAL COLLECTIONS</b>	<b>41,084.8</b>	<b>41,096.4</b>	<b>41,008.1</b>	<b>41,843.9</b>	<b>42,928.6</b>	<b>44,242.9</b>	<b>45,511.4</b>	<b>46,831.6</b>
<b>Total Credits Add Back Used for Distribution</b>	0.0	0.0	100.8	104.3	104.9	105.6	106.2	106.6
	41,084.8	41,096.4	41,108.9	41,948.2	43,033.5	44,348.5	45,617.6	46,938.2
<b>DISTRIBUTIONS TO LOCAL GOVERNMENT</b>								
Local Government Half Cent, including Grants & Donations TF	2,898.9	2,829.1	2,825.70	2,883.40	2,957.90	3,048.10	3,135.20	3,225.74
County Revenue Sharing	749.3	749.5	751.50	766.80	786.60	810.70	833.90	858.03
Municipal Revenue Sharing	491.6	491.7	493.00	503.10	516.10	531.90	547.10	562.94
Fixed Distribution to Counties	29.9	29.9	29.90	29.90	29.90	29.90	29.90	29.92
<b>State Government</b>								
<b>General Revenue</b>	36,014.0	36,906.8	<b>36,822.40</b>	<b>37,577.60</b>	<b>38,555.50</b>	<b>39,739.80</b>	<b>40,881.70</b>	<b>42,070.50</b>
Small County Emergency Dist.	34.9	34.9	35.00	35.69	36.61	37.73	38.81	39.93
Fixed Distributions to TF	27.7	27.7	27.68	27.68	27.68	27.68	27.68	27.68
Sports Facility Distribution	25.7	24.0	20.17	16.83	15.33	14.00	14.00	13.58
PERC TF	2.8	2.8	2.82	2.88	2.95	3.05	3.13	3.23
<b>Total Distributions</b>	<b>41,084.8</b>	<b>41,096.4</b>	<b>41,008.2</b>	<b>41,843.9</b>	<b>42,928.6</b>	<b>44,242.9</b>	<b>45,511.4</b>	<b>46,831.6</b>
<b>General Revenue Refunds</b>	249.8	365.9	133.7	101.8	103.3	104.9	106.5	108.1

**Difference in sales tax collections and distributions between SB 250 (S.5 & 7) and the August 2025 GR sales tax forecast**

FY ending in:	2024	2025	2026	2027	2028	2029	2030	2031
Final Liability								
Nondurables	0	0	0	0	0	0	0	0
Tourism & Recreation	0	0	0	0	0	0	0	0
Autos & Accessories	0	0	0	0	0	0	0	0
Other Durables	0	0	0	0	0	0	0	0
Building Investment	0	0	0	0	0	0	0	0
Business Investment	0	0	0	0	0	0	0	0
<b>TOTAL FINAL LIABILITY</b>	0	0	0	0	0	0	0	0
Net Estimated Payments	0	0	0	0	0	0	0	0
<b>TOTAL COLLECTIONS FROM FINAL LIABILITY</b>	0	0	0	0	0	0	0	0
Recovery of Unpaid Taxes	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0
Transfers from CST	0	0	0	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	0	0	0	0	0	0	0	0
Total Credits Add Back Used for Distribution	0	0	0	0	0	0	0	0
<b>DISTRIBUTIONS TO LOCAL GOVERNMENT</b>	0	0	0	0	0	0	0	0
Local Government Half Cent, including Grants &	0	0	0	0	0	0	0	0
County Revenue Sharing	0	0	0	0	0	0	0	0
Municipal Revenue Sharing	0	0	0	0	0	0	0	0
Fixed Distribution to Counties	0	0	0	0	0	0	0	0
State Government	0	0	0	0	0	0	0	0
<b>General Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-50.3</b>	<b>-51.6</b>	<b>-53.1</b>	<b>-54.6</b>	<b>-56.2</b>
Small County Emergency Dist.	0	0	0	0	0	0	0	0
Fixed Distributions to TF	0	0	0	0	0	0	0	0
Sports Facility Distribution	0	0	0	0	0	0	0	0
PERC TF	0	0	0	0	0	0	0	0
<b>Fiscally Constrained Distribution</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50.3</b>	<b>51.6</b>	<b>53.1</b>	<b>54.6</b>	<b>56.2</b>
Total Distributions	0	0	0	0	0	0	0	0
General Revenue Refunds	0	0	0	0	0	0	0	0

## New Proportional Rate Calculation

Proper County	FY23 SUT Base	Inputs			Factors			Share*
		FY23 6% Collections	2023 Population	2023 Per Capita Income	CRF	PIF	Factor Total	
Baker County	329,947,408	19,796,844	27,323	46,794	0.14	0.89	1.029420	0.030545
Bradford County	458,897,394	27,533,844	25,290	43,418	0.09	0.96	1.052560	0.031231
Calhoun County	92,097,119	5,525,827	12,483	38,342	0.23	1.09	1.313790	0.038983
Columbia County	1,760,091,010	105,605,461	68,141	45,995	0.06	0.91	0.971400	0.028823
DeSoto County	434,212,402	26,052,744	32,566	34,786	0.13	1.20	1.324100	0.039289
Dixie County	117,130,696	7,027,842	15,813	35,895	0.23	1.16	1.387070	0.041157
Franklin County	311,086,829	18,665,210	12,012	45,384	0.06	0.92	0.983450	0.029181
Gadsden County	570,787,420	34,247,245	41,303	47,181	0.12	0.88	1.004680	0.029811
Gilchrist County	127,030,051	7,621,803	18,305	45,053	0.24	0.93	1.166010	0.034598
Glades County	97,343,000	5,840,580	11,616	32,897	0.20	1.27	1.466840	0.043524
Gulf County	336,859,657	20,211,579	14,606	50,687	0.07	0.82	0.895200	0.026562
Hamilton County	127,540,761	7,652,446	12,085	37,368	0.16	1.12	1.274170	0.037807
Hardee County	271,443,122	16,286,587	23,870	36,871	0.15	1.13	1.277860	0.037917
Hendry County	600,424,582	36,025,475	40,895	41,164	0.11	1.01	1.126830	0.033435
Highlands County	1,662,709,302	99,762,558	104,361	44,177	0.10	0.94	1.048810	0.031120
Holmes County	150,675,948	9,040,557	18,602	41,258	0.21	1.01	1.216760	0.036104
Jackson County	690,079,840	41,404,790	43,111	40,972	0.10	1.02	1.122180	0.033297
Jefferson County	572,393,440	34,343,606	14,288	52,094	0.04	0.80	0.842310	0.024993
Lafayette County	47,522,286	2,851,337	7,192	35,986	0.25	1.16	1.411350	0.041877
Levy County	664,966,459	39,897,988	45,283	47,517	0.11	0.88	0.991330	0.029415
Liberty County	44,788,280	2,687,297	6,509	35,661	0.24	1.17	1.411890	0.041893
Madison County	137,346,075	8,240,765	17,409	44,697	0.21	0.93	1.144470	0.033959
Okeechobee County	792,035,049	47,522,103	37,745	42,702	0.08	0.98	1.056250	0.031341
Putnam County	955,015,883	57,300,953	75,429	41,712	0.13	1.00	1.131640	0.033578
Suwannee County	611,158,711	36,669,523	43,506	44,416	0.12	0.94	1.057760	0.031386
Taylor County	421,346,851	25,280,811	20,208	39,813	0.08	1.05	1.127630	0.033459
Union County	88,898,736	5,333,924	11,783	28,946	0.22	1.44	1.661940	0.049313
Wakulla County	316,306,961	18,978,418	33,738	52,124	0.18	0.80	0.978020	0.029020
Washington County	267,148,014	16,028,881	23,933	38,734	0.15	1.08	1.226190	0.036383

Notes: FY 2023 means FY ending in June 2023.

33.70

\*- Since the share is rounded to the fifth decimal place, Washington County is considered a remainder county and its share is adjusted, so the sum of shares equals 100% or 1.00

**New Fiscally Constrained Allocation from Sales TaX Collections**

FY Ending in:	Hypothetical Allocation Assuming SB 250 was in Effect Retroactively		Distribution to Fiscally Constrained Counties Based on Estimated Collections in the August 2025 GR Conference						
	Distribution to Fiscally Constrained Counties Based on Actual Collections		Distribution to Fiscally Constrained Counties Based on Estimated Collections in the August 2025 GR Conference						
	2024	2025	2026	2027	2028	2029	2030	2031	
<b>Calculated Total Due Distribution Estimated Allocation by County Based on the August 2025 GR Sales Tax forecast, Millions of Dollars</b>	<b>49.3</b>	<b>49.3</b>	<b>49.2</b>	<b>50.3</b>	<b>51.6</b>	<b>53.1</b>	<b>54.6</b>	<b>56.2</b>	
<b>Distribution Based on Min. Requirement</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.3</b>	<b>51.6</b>	<b>53.1</b>	<b>54.6</b>	<b>56.2</b>	
County	Share per S. 7								
Baker County	<b>0.030544856</b>	1,527,243	1,527,243	1,527,243	1,536,406	1,576,115	1,621,932	1,667,749	1,716,621
Bradford County	<b>0.031231464</b>	1,561,573	1,561,573	1,561,573	1,570,943	1,611,544	1,658,391	1,705,238	1,755,208
Calhoun County	<b>0.038982657</b>	1,949,133	1,949,133	1,949,133	1,960,828	2,011,505	2,069,979	2,128,453	2,190,825
Columbia County	<b>0.028823292</b>	1,441,165	1,441,165	1,441,165	1,449,812	1,487,282	1,530,517	1,573,752	1,619,869
DeSoto County	<b>0.039288574</b>	1,964,429	1,964,429	1,964,429	1,976,215	2,027,290	2,086,223	2,145,156	2,208,018
Dixie County	<b>0.041157015</b>	2,057,851	2,057,851	2,057,851	2,070,198	2,123,702	2,185,437	2,247,173	2,313,024
Franklin County	<b>0.029180839</b>	1,459,042	1,459,042	1,459,042	1,467,796	1,505,731	1,549,503	1,593,274	1,639,963
Gadsden County	<b>0.029810773</b>	1,490,539	1,490,539	1,490,539	1,499,482	1,538,236	1,582,952	1,627,668	1,675,365
Gilchrist County	<b>0.034597742</b>	1,729,887	1,729,887	1,729,887	1,740,266	1,785,244	1,837,140	1,889,037	1,944,393
Glades County	<b>0.043523943</b>	2,176,197	2,176,197	2,176,197	2,189,254	2,245,835	2,311,121	2,376,407	2,446,046
Gulf County	<b>0.026562293</b>	1,328,115	1,328,115	1,328,115	1,336,083	1,370,614	1,410,458	1,450,301	1,492,801
Hamilton County	<b>0.037807056</b>	1,890,353	1,890,353	1,890,353	1,901,695	1,950,844	2,007,555	2,064,265	2,124,757
Hardee County	<b>0.037916545</b>	1,895,827	1,895,827	1,895,827	1,907,202	1,956,494	2,013,369	2,070,243	2,130,910
Hendry County	<b>0.033435197</b>	1,671,760	1,671,760	1,671,760	1,681,790	1,725,256	1,775,409	1,825,562	1,879,058
Highlands County	<b>0.031120195</b>	1,556,010	1,556,010	1,556,010	1,565,346	1,605,802	1,652,482	1,699,163	1,748,955
Holmes County	<b>0.036103592</b>	1,805,180	1,805,180	1,805,180	1,816,011	1,862,945	1,917,101	1,971,256	2,029,022
Jackson County	<b>0.033297223</b>	1,664,861	1,664,861	1,664,861	1,674,850	1,718,137	1,768,083	1,818,028	1,871,304
Jefferson County	<b>0.024992946</b>	1,249,647	1,249,647	1,249,647	1,257,145	1,289,636	1,327,125	1,364,615	1,404,604
Lafayette County	<b>0.041877448</b>	2,093,872	2,093,872	2,093,872	2,106,436	2,160,876	2,223,693	2,286,509	2,353,513
Levy County	<b>0.029414653</b>	1,470,733	1,470,733	1,470,733	1,479,557	1,517,796	1,561,918	1,606,040	1,653,104
Liberty County	<b>0.041893471</b>	2,094,674	2,094,674	2,094,674	2,107,242	2,161,703	2,224,543	2,287,384	2,354,413
Madison County	<b>0.033958609</b>	1,697,930	1,697,930	1,697,930	1,708,118	1,752,264	1,803,202	1,854,140	1,908,474
Okeechobee County	<b>0.031340954</b>	1,567,048	1,567,048	1,567,048	1,576,450	1,617,193	1,664,205	1,711,216	1,761,362
Putnam County	<b>0.033577919</b>	1,678,896	1,678,896	1,678,896	1,688,969	1,732,621	1,782,987	1,833,354	1,887,079
Suwannee County	<b>0.031385758</b>	1,569,288	1,569,288	1,569,288	1,578,704	1,619,505	1,666,584	1,713,662	1,763,880
Taylor County	<b>0.033458935</b>	1,672,947	1,672,947	1,672,947	1,682,984	1,726,481	1,776,669	1,826,858	1,880,392
Union County	<b>0.049312932</b>	2,465,647	2,465,647	2,465,647	2,480,440	2,544,547	2,618,517	2,692,486	2,771,387
Wakulla County	<b>0.02901972</b>	1,450,986	1,450,986	1,450,986	1,459,692	1,497,418	1,540,947	1,584,477	1,630,908
Washington County	<b>0.036383398</b>	1,819,167	1,819,167	1,819,167	1,830,083	1,877,381	1,931,958	1,986,534	2,044,745
<b>Total</b>	1.0000000000	50,000,000.00	50,000,000.00	50,000,000.00	50,299,997.00	51,599,997.00	53,100,000.00	54,600,000.00	56,200,000.00

### Existing Fiscally Constrained Allocation from Sales Tax Collections

Actual Distributions from the Half-Cent Program to Fiscally Constrained Counties  
by State Fiscal Year (Distributions shifted back to Collection month)  
from CST Transfer

FY Ending in:

County	2020	2021	2022	2023	2024	2025
Baker	334,511	546,276	531,440	498,221	295,391	268,064
Bradford	384,009	627,109	613,320	611,961	405,112	367,628
Calhoun	405,498	662,201	644,217	625,725	603,617	531,573
Columbia	354,199	578,426	543,765	328,191	316,595	287,208
De Soto	231,488	378,032	<b>367,765</b>	355,049	320,233	290,890
Dixie	408,220	666,645	648,540	629,206	587,469	359,571
Franklin	169,388	263,771	248,622	229,742	221,625	200,233
Gadsden	378,458	618,042	601,598	569,966	364,601	329,973
Gilchrist	394,612	625,628	406,054	389,476	363,875	318,477
Glades	248,652	406,062	395,034	383,193	364,468	330,178
Gulf	193,224	315,545	305,882	284,488	262,597	226,970
Hamilton	272,146	444,430	432,360	419,950	405,112	368,645
Hardee	242,526	398,856	380,627	369,556	356,498	322,389
Hendry	222,406	351,819	333,806	309,712	287,629	261,156
Highlands	232,685	379,988	369,668	357,440	327,536	288,353
Holmes	462,420	755,158	725,538	608,575	587,072	532,823
Jackson	349,665	569,535	538,072	504,663	302,815	292,001
Jefferson	352,430	557,110	343,726	333,860	322,064	293,079
Lafayette	400,055	653,312	636,663	611,961	405,112	367,357
Levy	362,309	399,987	389,124	377,955	364,601	329,943
Liberty	390,467	635,777	601,120	391,591	377,755	343,135
Madison	408,220	666,645	630,317	419,231	396,284	348,732
Okeechobee	217,717	355,544	345,888	335,960	324,089	294,081
Putnam	261,114	425,845	407,690	390,969	376,028	323,688
Suwannee	381,005	622,202	587,081	377,955	364,601	330,746
Taylor	197,105	321,883	313,141	304,153	293,406	267,657
Union	534,945	777,753	756,630	725,930	607,668	552,290
Wakulla	353,790	559,332	346,617	344,359	331,466	289,942
Washington	379,349	609,090	583,686	548,968	344,345	311,825
<b>Grand Total</b>	<b>9,522,612</b>	<b>15,172,005</b>	<b>14,027,992</b>	<b>12,638,006</b>	<b>10,879,661</b>	<b>9,628,607</b>

Source: Data from DOR Office of Tax Research, retrieved from DOR's Revenue Confirmation Online system.

**Difference between the new distribution from tax collections and the existing  
distribution from CST transfer  
(new minus current)  
Net Gain to Fiscally Constrained Counties**

**Hypothetical Allocation Assuming SB 250 was in Effect Retroactively**

**Distribution to Fiscally Constrained Counties Based on Actual Collections**

FY Ending in:	2024	2025
<b>County</b>		
Baker County	1,231,852	1,259,179
Bradford County	1,156,461	1,193,945
Calhoun County	1,345,516	1,417,560
Columbia County	1,124,570	1,153,957
DeSoto County	1,644,196	1,673,539
Dixie County	1,470,382	1,698,280
Franklin County	1,237,417	1,258,809
Gadsden County	1,125,938	1,160,566
Gilchrist County	1,366,012	1,411,410
Glades County	1,811,729	1,846,019
Gulf County	1,065,518	1,101,145
Hamilton County	1,485,241	1,521,708
Hardee County	1,539,329	1,573,438
Hendry County	1,384,131	1,410,604
Highlands County	1,228,474	1,267,657
Holmes County	1,218,108	1,272,357
Jackson County	1,362,046	1,372,860
Jefferson County	927,583	956,568
Lafayette County	1,688,760	1,726,515
Levy County	1,106,132	1,140,790
Liberty County	1,716,919	1,751,539
Madison County	1,301,646	1,349,198
Okeechobee County	1,242,959	1,272,967
Putnam County	1,302,868	1,355,208
Suwannee County	1,204,687	1,238,542
Taylor County	1,379,541	1,405,290
Union County	1,857,979	1,913,357
Wakulla County	1,119,520	1,161,044
Washington County	1,474,822	1,507,342
<b>Total</b>	<b>39,120,339.50</b>	<b>40,371,392.65</b>

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Accessory Dwelling Units

**Bill Number(s):** HB 313/ SB 48

**Entire Bill**

**Partial Bill:** Section 2

**Sponsor(s):** Representative Nix

**Month/Year Impact Begins:** July 1<sup>st</sup>, 2026

**Date(s) Conference Reviewed:** December 12<sup>th</sup>, 2025

### Section 1: Narrative

- a. **Current Law:** In order to meet the demand for affordable rentals, section 163.31771 of F.S. encourages accessory dwelling units in single-family residential areas by providing the process of implementing an ordinance and a building permit for the same, provided the local government chooses to permit these units.
- b. **Proposed Change:** Amends this section to include a definition of Primary Dwelling Unit (PDU) and expands all local governments to adopt ordinances on permission, construction, and use of ADUs by December 1, 2026; but states that they may not prohibit the renting of Assisted Dwelling Units (ADUs), require the owner to reside in the PDU, or increase/ replace the parking requirements. Units allowed by this section that provide affordable housing shall apply toward the local government comprehensive affordable housing plan. If the owner is residing in the PDU, they may not be denied the housing exemption even if the ADU is being rented out. In this case, however, the ADU will be assessed separately to the homestead property and taxed accordingly.

### Section 2: Description of Data and Sources

### Section 3: Methodology (Include Assumptions and Attach Details)

Currently, several counties assess ADUs and Detached Dwelling Units (DDUs) as the percent of the parcel that is non-homestead. This section of statute is aimed towards encouraging the public to provide affordable rental housing and thus requiring all local governments to permit ADUs will likely lead to more people constructing and renting ADUs—ultimately increasing the amount of non-homestead taxable value levied.

### 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: 12/12/2025)** The Conference adopted a positive indeterminate impact with a first year cash impact of zero.

	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:** Eligibility Date of Certain Veterans and First Responders Exemptions

**Bill Number(s):** HB 393 & SB 450

**Entire Bill**

**Partial Bill:** Changes to 196.081(5)

**Sponsor(s):** Representative Woodson & Senator Polsky

**Month/Year Impact Begins:** November 2026

**Date(s) Conference Reviewed:** December 5, 2025; December 12, 2025

### Section 1: Narrative

- a. **Current Law:** Subsection 196.081(1), Florida Statute, provides a full ad valorem exemption on any homestead owned by a permanently disabled veteran.

Subsection 196.081(2), Florida Statute, provides that if the permanently disabled veteran, the permanently disabled veteran's spouse, or the permanently disabled veteran's surviving spouse produce a letter of total and permanent disability from the US Government to the property appraiser, that is sufficient evidence that the individual is entitled to the exemption under Subsection 196.081(1).

Subsection 196.081(3), Florida Statute, provides that if the permanently disabled veteran predeceases their spouse and the spouse holds legal title to the homestead, the exemption carries over to the surviving spouse. If the surviving spouse sells the homestead and moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry.

Subsection 196.081(4), Florida Statute, provides the surviving spouses of veterans who died on active-duty with a full ad valorem exemption on their homestead property. Paragraph 196.081(4)(a) indicates that if the surviving spouse produces a letter attesting to the veteran's death while on active duty, that is evidence that they are entitled to the exemption. Paragraph 196.081(4)(b) indicates that the exemption carries over to the veteran's surviving spouse. The meaning of this is very unclear: from whom is it carrying over? In this case, the veteran while living never had an exemption, and only upon their death in active-duty did the surviving spouse become eligible. Regardless, if the surviving spouse moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry.

Subsection 196.081(5), Florida Statute, provides that applicants for "the exemption" under 196.081 may apply for it before receiving the necessary documents from the US Government. This does not appear to apply to the surviving spouses of first responders who died in the line of duty unless they worked for the US Government. Once the necessary documents are received, the property appraiser shall refund up to four years of ad valorem taxes paid or the amount paid since the date of the original application, whichever is smaller.

Subsection 196.081(6), Florida Statute, provides that if a first responder dies in the line of duty, their surviving spouse receives a full ad valorem exemption on their homestead. Paragraph 196.081(6)(a) indicates that if the surviving spouse produces a letter attesting to the first responder's death while in the line of duty, that is evidence that they are entitled to the exemption. Paragraph 196.081(6)(b) indicates that the exemption applies so long as the surviving spouse holds legal title to the homestead. If the surviving spouse sells the homestead and moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry. Paragraph 196.081(6)(c) provides definitions.

- b. **Proposed Change:** Subsection 196.081(5), Florida Statute, is amended to no longer grant the exemption with up to 4-years of refunded taxes from the date of the original application, but rather from "when the applicant became eligible for such exemption."

The effective date of the bill is July 1, 2026.

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Eligibility Date of Certain Veterans and First Responders Exemptions

**Bill Number(s):** HB 393 & SB 450

### 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, August 5, 2025

Discussion with PTO and Property Appraisers

### Section 3: Methodology (Include Assumptions and Attach Details)

The bill changes the date for when an applicant is eligible for the exemption from the date of the original application to “when the applicant became eligible for such exemption.” There is no definition of when the applicant becomes eligible for the exemption. In fact, there are three distinct exemptions in 196.081. The exemption in (1) is for permanently and totally disabled veterans and their surviving spouses, the exemption in (4) is for surviving spouses of veterans who died on active duty, and the exemption in (6) is for surviving spouses of first responders who died in the line of duty.

This language could be read to mean that the exemption (1) group can get refunded back to when they first became permanently and totally disabled and owned a Florida homestead (limited to 4-years worth of refunds). For the exemption (4) group this may mean a refund back to when their spouse died in active duty and they first owned a homestead, and similarly for the (6) group when their spouse died in the line of duty and they first owned a homestead (both limited to 4-years worth of refunds). Under this reading, one would expect a negative indeterminate impact as there would be more refunds.

This language could also be read to mean that the applicant is not eligible to receive the exemption until the property appraiser has all of the paperwork necessary to verify that they are eligible for the exemption. Under this reading, one would expect a positive indeterminate impact as there would be less refunds.

As both readings are reasonable, a positive negative indeterminate impact is presented.

### Section 4: Proposed Revenue Impact

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

**Revenue Distribution:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 12/12/2025)** The Conference adopted a zero impact. The proposed change does not change taxable value going forward and only impacts local government budgets through refunds of previously paid taxes.

	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

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Surviving Spouses of Certain Veterans and First Responders

**Bill Number(s):** HB 393 & SB 450

**Entire Bill**

**Partial Bill:** Changes to 196.081(3), 196.081(4), and 196.081(6)

**Sponsor(s):** Representative Woodson & Senator Polsky

**Month/Year Impact Begins:** November 2026

**Date(s) Conference Reviewed:** December 5, 2025; December 12, 2025

### Section 1: Narrative

- a. **Current Law:** Subsection 196.081(1), Florida Statute, provides a full ad valorem exemption on any homestead owned by a permanently disabled veteran.

Subsection 196.081(2), Florida Statute, provides that if the permanently disabled veteran, the permanently disabled veteran's spouse, or the permanently disabled veteran's surviving spouse produce a letter of total and permanent disability from the US Government to the property appraiser, that is sufficient evidence that the individual is entitled to the exemption under Subsection 196.081(1).

Subsection 196.081(3), Florida Statute, provides that if the permanently disabled veteran predeceases their spouse and the spouse holds legal title to the homestead, the exemption carries over to the surviving spouse. If the surviving spouse sells the homestead and moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry.

Subsection 196.081(4), Florida Statute, provides the surviving spouses of veterans who died on active-duty with a full ad valorem exemption on their homestead property. Paragraph 196.081(4)(a) indicates that if the surviving spouse produces a letter attesting to the veteran's death while on active duty, that is evidence that they are entitled to the exemption. Paragraph 196.081(4)(b) indicates that the exemption carries over to the veteran's surviving spouse. The meaning of this is very unclear: from whom is it carrying over? In this case, the veteran while living never had an exemption, and only upon their death in active-duty did the surviving spouse become eligible. Regardless, if the surviving spouse moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry.

Subsection 196.081(5), Florida Statute, provides that applicants for "the exemption" under 196.081 may apply for it before receiving the necessary documents from the US Government. This does not appear to apply to the surviving spouses of first responders who died in the line of duty unless they worked for the US Government. Once the necessary documents are received, the property appraiser shall refund up to four years of ad valorem taxes paid or the amount paid since the date of the original application, whichever is smaller.

Subsection 196.081(6), Florida Statute, provides that if a first responder dies in the line of duty, their surviving spouse receives a full ad valorem exemption on their homestead. Paragraph 196.081(6)(a) indicates that if the surviving spouse produces a letter attesting to the first responder's death while in the line of duty, that is evidence that they are entitled to the exemption. Paragraph 196.081(6)(b) indicates that the exemption applies so long as the surviving spouse holds legal title to the homestead. If the surviving spouse sells the homestead and moves to a new homestead within the state, they may transfer an exemption not to exceed the amount granted under the most recent ad valorem tax roll to their new residence. The exemption is lost if they remarry. Paragraph 196.081(6)(c) provides definitions.

- b. **Proposed Change:** Subsection 196.081(3), Florida Statute, is amended to allow the surviving spouse of a permanently disabled veteran to transfer the full ad valorem exemption to a new homestead, so long as they do not remarry.

Paragraph 196.081(4)(b), Florida Statute, is amended to allow the surviving spouse of a veteran who died on active duty to transfer the full ad valorem exemption to a new homestead, so long as they do not remarry.

Paragraph 196.081(6)(b), Florida Statute, is amended to allow the surviving spouse of a first responder who died in the line of duty to transfer the full ad valorem exemption to a new homestead, so long as they do not remarry.

The effective date of the bill is July 1, 2026.

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Surviving Spouses of Certain Veterans and First Responders

**Bill Number(s):** HB 393 & SB 450

### 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, August 5, 2025

Discussion with PTO and Property Appraisers

### Section 3: Methodology (Include Assumptions and Attach Details)

On the NAL roll, the variable “exempt\_05” represents the exemption amount on a parcel for any of the exemptions in 196.081.

This exemption only applies to the portion of a parcel that is being used as a homestead, and only just value and assessed value are broken down into homestead and non-homestead categories. A parcel is identified as a surviving spouse that has moved and is eligible under 196.081 if:

- The parcel receives an exempt\_05 amount, the just value of the parcel equals the just value of the homestead of the parcel, and there is remaining taxable value; or
- The parcel receives an exempt\_05 amount, the taxable value of the parcel is not equal to any individual or combined non-homestead assessed value on the parcel, and there is remaining taxable value that exceeds the combined non-homestead assessed value on the parcel.

Based on the final 2019 through 2025 ad valorem tax rolls, the number of surviving spouses claiming an exemption under 196.081 that had moved and were paying taxes on a homestead were identified. Over the 7-year period, there were on average 87 new surviving spouses with tax due each year. The average remaining school and non-school taxable value of such households was identified on the final 2025 roll and grown using the appropriate homestead growth rate from the latest ad valorem conference. Each year, it is assumed that 87 new households of that year’s average size remaining taxable value will become exempt. Each year this amount is grown separately, such that cohorts are formed. Because the bill goes into effect on July 1, 2026, it is unknown if property appraisers will treat surviving spouses that move in June of 2026 differently than those that move in August of 2026. Further, if the exemption is not granted to the earlier movers, a VAB appeal may result in the exemption being awarded as it will be the current law at the time of the appeal. As such, the low assumes that 100 percent of surviving spouses that move in 2026 will receive the full exemption.

While the bill does not indicate that it should apply retroactively, the high considers the possibility. It is the same method as the low, except for the 2026 year it uses all 1,126 of the estimated relevant homesteads rather than just the 87 new homesteads. For both the low and the high, the forecasted school and non-school taxable values are multiplied by the 2025 Aggregate Millage rates to arrive at the impact each year.

### Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$(2.2 M)	\$(4.3 M)			\$(0.2 M)	\$(1.5 M)
2027-28	\$(2.6 M)	\$(4.3 M)			\$(0.4 M)	\$(1.5 M)
2028-29	\$(2.9 M)	\$(4.3 M)			\$(0.6 M)	\$(1.5 M)
2029-30	\$(3.3 M)	\$(4.3 M)			\$(0.8 M)	\$(1.5 M)
2030-31	\$(3.8 M)	\$(4.3 M)			\$(1.1 M)	\$(1.5 M)

**Revenue Distribution:** Ad Valorem

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source:** Ad Valorem

**Issue:** Surviving Spouses of Certain Veterans and First Responders

**Bill Number(s):** HB 393 & SB 450

**Section 5: Consensus Estimate (Adopted: 12/12/2025)** The Conference adopted the low estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(0.2)	(1.5)	(0.2)	(1.5)
2027-28	0.0	0.0	0.0	0.0	(0.4)	(1.5)	(0.4)	(1.5)
2028-29	0.0	0.0	0.0	0.0	(0.6)	(1.5)	(0.6)	(1.5)
2029-30	0.0	0.0	0.0	0.0	(0.8)	(1.5)	(0.8)	(1.5)
2030-31	0.0	0.0	0.0	0.0	(1.1)	(1.5)	(1.1)	(1.5)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(0.1)	(0.6)	(0.1)	(0.9)	(0.2)	(1.5)
2027-28	(0.2)	(0.6)	(0.2)	(0.9)	(0.4)	(1.5)
2028-29	(0.2)	(0.6)	(0.4)	(0.9)	(0.6)	(1.5)
2029-30	(0.3)	(0.6)	(0.5)	(0.9)	(0.8)	(1.5)
2030-31	(0.4)	(0.6)	(0.7)	(0.9)	(1.1)	(1.5)

	A	B	C	D	E	F	G	H	I
1									
2	<b>2025 Aggregate Millage Rates</b>								
3	School	5.9510							
4	Non-School	10.4479							
5									
6	Net New Surviving Spouses in New HX	87							
7	In Low - Share of 26 impacted	100%							
8									
9									
10	<b>School Impact</b>								
11		<b>High</b>		<b>Middle</b>		<b>Low</b>		<b>Rounded</b>	
12		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Rounded
13	2026-27	\$(0.9 M)	\$(1.7 M)			\$(0.1 M)	\$(0.6 M)	(0.1)	(0.6)
14	2027-28	\$(1.0 M)	\$(1.7 M)			\$(0.1 M)	\$(0.6 M)	(0.2)	(0.6)
15	2028-29	\$(1.2 M)	\$(1.7 M)			\$(0.2 M)	\$(0.6 M)	(0.2)	(0.6)
16	2029-30	\$(1.3 M)	\$(1.7 M)			\$(0.3 M)	\$(0.6 M)	(0.3)	(0.6)
17	2030-31	\$(1.5 M)	\$(1.7 M)			\$(0.4 M)	\$(0.6 M)	(0.4)	(0.6)
18									
19	<b>Non-School Impact</b>								
20		<b>High</b>		<b>Middle</b>		<b>Low</b>			
21		Cash	Recurring	Cash	Recurring	Cash	Recurring		
22	2026-27	\$(1.3 M)	\$(2.6 M)			\$(0.1 M)	\$(0.9 M)	(0.1)	(0.9)
23	2027-28	\$(1.5 M)	\$(2.6 M)			\$(0.2 M)	\$(0.9 M)	(0.2)	(0.9)
24	2028-29	\$(1.8 M)	\$(2.6 M)			\$(0.4 M)	\$(0.9 M)	(0.4)	(0.9)
25	2029-30	\$(2.0 M)	\$(2.6 M)			\$(0.5 M)	\$(0.9 M)	(0.5)	(0.9)
26	2030-31	\$(2.3 M)	\$(2.6 M)			\$(0.7 M)	\$(0.9 M)	(0.7)	(0.9)
27									
28	<b>Total Impact</b>								
29		<b>High</b>		<b>Middle</b>		<b>Low</b>			
30		Cash	Recurring	Cash	Recurring	Cash	Recurring		
31	2026-27	\$(2.2 M)	\$(4.3 M)			\$(0.2 M)	\$(1.4 M)	(0.2)	(1.5)
32	2027-28	\$(2.6 M)	\$(4.3 M)			\$(0.4 M)	\$(1.4 M)	(0.4)	(1.5)
33	2028-29	\$(2.9 M)	\$(4.3 M)			\$(0.6 M)	\$(1.4 M)	(0.6)	(1.5)
34	2029-30	\$(3.3 M)	\$(4.3 M)			\$(0.8 M)	\$(1.4 M)	(0.8)	(1.5)
35	2030-31	\$(3.8 M)	\$(4.3 M)			\$(1.1 M)	\$(1.4 M)	(1.1)	(1.5)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2	Conf Grow HX TV_SD								6.0%	6.7%	6.6%	6.7%	6.7%	6.7%
3	Conf Grow HX TV_NSD								6.1%	6.8%	6.7%	6.8%	6.7%	6.7%
4	Avg TV_SD of Surviving Spouses in New HX	88,226	89,100	92,663	104,717	113,889	120,534	126,601	134,244	143,245	152,715	162,963	173,883	185,488
5	Avg TV_NSD of Surviving Spouses in New HX	72,301	73,574	74,641	86,172	95,286	101,136	106,790	113,271	121,001	129,086	137,815	147,108	156,979
6	Surviving Spouses in New HX	518	644	683	770	831	905	1,039	1,126	1,212	1,299	1,386	1,473	1,559
7	Net New Surviving Spouses in New HX	86	126	39	87	61	74	134	87	87	87	87	87	87
8														
9	School District	2026_Retro	2026_noRetro	2027	2028	2029	2030	2031	Total_R_SD	Total_NR_SD				
10	2026	151,119,994	11,640,842						151,119,994	11,640,842				
11	2027	161,253,314	12,421,416	12,421,416					173,674,731	24,842,833				
12	2028	171,913,302	13,242,560	13,242,560	13,242,560				198,398,422	39,727,681				
13	2029	183,449,341	14,131,187	14,131,187	14,131,187	14,131,187			225,842,900	56,524,746				
14	2030	195,743,139	15,078,183	15,078,183	15,078,183	15,078,183	15,078,183		256,055,873	75,390,917				
15	2031	208,806,559	16,084,465	16,084,465	16,084,465	16,084,465	16,084,465	16,084,465	289,228,882	96,506,788				
16														
17	Non-School District	2026_Retro	2026_noRetro	2027	2028	2029	2030	2031	Total_R_NSD	Total_NR_NSD				
18	2026	127,511,104	9,822,239						127,511,104	9,822,239				
19	2027	136,212,678	10,492,525	10,492,525					146,705,203	20,985,050				
20	2028	145,313,647	11,193,577	11,193,577	11,193,577				167,700,801	33,580,730				
21	2029	155,140,276	11,950,526	11,950,526	11,950,526	11,950,526	11,950,526		190,991,855	47,802,105				
22	2030	165,601,926	12,756,392	12,756,392	12,756,392	12,756,392	12,756,392	12,756,392	216,627,495	63,781,960				
23	2031	176,713,643	13,612,333	13,612,333	13,612,333	13,612,333	13,612,333	13,612,333	244,775,306	81,673,996				

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Ad Valorem

**Issue:** Wind Damage Resistance Improvements Residential

**Bill Number(s):** [HB 617](#) / [SB 434](#)

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Representative Overdorf / Senator Leek

**Month/Year Impact Begins:** July 2026

**Date(s) Conference Reviewed:** December 12, 2025

### Section 1: Narrative

a. **Current Law:** No current law exists.

b. **Proposed Change:** Creates Section 193.6245, Florida Statutes – Assessment of property: changes or improvements for resistance to wind damage. Defines the term “changes or improvements made to improve the property’s resistance to wind damage” to include but is not limited to all of the following: strengthening roof deck attachments & reinforcing roof-to-wall connections, creating a secondary water barrier to prevent water intrusion, and the installation of wind-resistant shingles, gable-end bracing, storm shutters, and opening protections. Omits the consideration of any increase in just value for determining the assessed value of real property when attributable to changes or improvements made to improve the property’s resistance to wind damage. This section applies to changes or improvements made on or after January 1, 2027.

### Section 2: Description of Data and Sources

Discussion with Property Tax Oversight

[2023 VAB Case Ruling](#)

### Section 3: Methodology (Include Assumptions and Attach Details)

Property Appraisers consider roof replacements & other wind damage prevention construction to be home maintenance, not an improvement to include in the property’s assessment. As this is clarifying language omitting the consideration of any increase in just value for determining the assessed value of real property, when attributable to the above definition, the impact is zero.

### 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: 12/12/2025)** 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	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

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Communication Services

**Issue:** Rural Communities

**Bill Number(s):** SB 250

**Entire Bill**

**Partial Bill:** Section 4

**Sponsor(s):** Senators Simon and Bradley

**Month/Year Impact Begins:** July 2026

**Date(s) Conference Reviewed:** December 12<sup>th</sup>, 2025

### **Section 1: Narrative**

- a. **Current Law:** After allocating 55.9% of communications services tax to the state, 70% of the remainder shall be allocated in the same proportion and distributed pursuant to s. 218.61 and s. 218.65, and 30% of the remainder shall be distributed pursuant to s. 218.67.
- b. **Proposed Change:** After allocating 55.9% of communications services tax to the state, 100% of the remainder shall be allocated in the same proportion and distributed pursuant to s. 218.61 and s. 218.65.

### **Section 2: Description of Data and Sources**

JULY 25-Post Conference CST GRUT REC Package

### **Section 3: Methodology (Include Assumptions and Attach Details)**

The proceeds previously distributed to the fiscally constrained counties by s. 202.18 would henceforth be transferred to the Local Government Half-Cent Clearing trust fund to be distributed pursuant to s. 218.61 and s. 218.65. While this would shift funds between trust funds, it has no impact on state revenues.

### **Section 4: Proposed Revenue Impact**

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

### **Revenue Distribution:**

**Section 5: Consensus Estimate (Adopted: 12/12/2025)** 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	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

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Article V Fees

**Issue:** Court Fees

**Bill Number(s):** SB 532

**Entire Bill**

**Partial Bill:**

**Sponsor(s):** Senator Simon

**Month/Year Impact Begins:** 07/01/2026

**Date(s) Conference Reviewed:** 12/12/2025

### Section 1: Narrative

- a. **Current Law:** Chapter 28, F.S. provides for the operations of Clerks of the Court. In addition, there are numerous other provisions of Florida statutes which relate to service charges, fees, and costs charged by the Clerks of the Court. Please see the attached excel spreadsheet for an itemized but not exclusive list of fees and charges deposited into the Clerk's Fine and Forfeiture Fund. Current law total fees/charges and the portion deposited into the Clerk's Fine and Forfeiture Fund is included.
- b. **Proposed Change:** Sections 28.24, 28.241, 34.041, 45.035, 721.083, and 744.3678 Florida statutes are revised to increase the portion of fees and service charges being deposited into the Clerk's Fine and Forfeiture Fund and the Administrative Trust Fund within The Department of Financial Services (DFS) to fund The Florida Clerks of Court Operations Corporation (FCCOC). For each of the impacted statutes, by January 1, 2030, and every three years thereafter, the Office of Economic and Demographic Research shall prepare a report that includes recommendations for increasing the service charges in that section according to the change in the Consumer Price Index (CPI). The report shall be presented to the Speaker of the House and Senate President before the start of the next regularly scheduled legislative session.

### Section 2: Description of Data and Sources

Phone and Email contact with CCOC staff

FY 2024-25 Impacted Fee Transactions Survey Results (survey conducted by CCOC)

Article V REC held 07/31/2025

April 1, 2025 Florida Population Estimates: <https://edr.state.fl.us/Content/population-demographics/data/index-floridaproducts.cfm>

### Section 3: Methodology (Include Assumptions and Attach Details)

There will be positive impacts to state Trust Funds and Local Funds as a result of statutory fee increases in the bill. First, the impacted fees and charges were identified. Next, the CCOC conducted a survey of the more populous county clerks requesting the state fiscal year number of applicable cases for the identified fees. Results were received from three county clerks. The percentage that the responding clerks represent of the statewide population total and the existing clerk's portion of the statutory fees was used to derive a statewide clerk's portion of impacted fees. The derived forecast and fee change was used to calculate a new forecast with the updated fees. The first year's cash impact was adjusted for the one-month lag. For the fees impacting state trust, there is an insignificant GR Service charge impact.

### Section 4: Proposed Revenue Impact

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.9	1.0		
2027-28			1.0	1.0		
2028-29			1.0	1.0		
2029-30			1.0	1.0		
2030-31			1.0	1.0		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			37.3	40.7		
2027-28			41.5	41.5		
2028-29			42.0	42.0		
2029-30			42.3	42.3		
2030-31			42.7	42.7		

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Article V Fees

**Issue:** Court Fees

**Bill Number(s):** SB 532

**Revenue Distribution:**

Clerk's Fine and Forfeiture Fund

DFS Administrative Trust Fund

**Section 5: Consensus Estimate (Adopted: 12/12/2025)** The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	*	*	0.9	1.0	37.3	40.7	38.2	41.7
2027-28	*	*	1.0	1.0	41.5	41.5	42.5	42.5
2028-29	*	*	1.0	1.0	42.0	42.0	43.0	43.0
2029-30	*	*	1.0	1.0	42.3	42.3	43.3	43.3
2030-31	*	*	1.0	1.0	42.7	42.7	43.7	43.7

	A	B	C	D	E	F	G	H	I
1			Total Fee			Clerk Portion			
2	Fee	Statute	Current Fee	New Fee	% Change	Current Fee	New Fee	% Change	Fcst?
3	Appellate Transcripts	28.24(2)	\$ 5.00	\$ 6.00	20.0%	\$ 4.50	\$ 5.50	22.2%	No
4	Appellate Records	28.24(3)	\$ 3.50	\$ 4.00	14.3%	\$ 3.00	\$ 3.50	16.7%	No
5	Instrument Certification	28.24(5)(a)	\$ 3.50	\$ 4.00	14.3%	\$ 3.00	\$ 3.50	16.7%	No
6	Paper Court Record	28.24(9)(a)	\$ 7.00	\$ 8.00	14.3%	\$ 6.00	\$ 7.00	16.7%	No
7	Eminent Domain	28.24(11)(b)	\$ 170.00	\$ 200.00	17.6%	\$ 150.00	\$ 180.00	20.0%	No
8	Sealing Record	28.24(14)(a)	\$ 3.50	\$ 4.00	14.3%	\$ 3.00	\$ 3.50	16.7%	No
9	Validating Record	28.24(15)(a)	\$ 3.50	\$ 4.00	14.3%	\$ 3.00	\$ 3.50	16.7%	No
10	Exemplified Certificate	28.24(17)	\$ 7.00	\$ 8.00	14.3%	\$ 6.00	\$ 7.00	16.7%	No
11	Authenticated Certificate	28.24(18)(a)	\$ 7.00	\$ 8.00	14.3%	\$ 6.00	\$ 7.00	16.7%	No
12	Witness Subpoena	28.24(19)(a)	\$ 7.00	\$ 8.00	14.3%	\$ 6.00	\$ 7.00	16.7%	No
13	Signing/Sealing	28.24(19)(b)	\$ 2.00	\$ 3.00	50.0%	\$ 1.50	\$ 2.50	66.7%	No
14	Court Bond	28.24(20)(a)	\$ 8.50	\$ 10.00	17.6%	\$ 7.50	\$ 9.00	20.0%	No
15	Court Record Search	28.24(21)(a)	\$ 2.00	\$ 3.00	50.0%	\$ 1.50	\$ 2.50	66.7%	No
16	Record Expungement	28.24(26)	\$ 42.00	\$ 50.00	19.0%	\$ 37.50	\$ 45.50	21.3%	No
17	Probate Open Fee	28.2401(1)(a)	\$ 230.00	\$ 275.00	19.6%	\$ 115.00	\$ 160.00	39.1%	No
18	Probate Wills	28.2401(1)(c)	\$ 230.00	\$ 275.00	19.6%	\$ 115.00	\$ 160.00	39.1%	No
19	Probate Disposition	28.2401(1)(d)	\$ 230.00	\$ 275.00	19.6%	\$ 115.00	\$ 160.00	39.1%	No
20	Probate Other	28.2401(1)(g)	\$ 395.00	\$ 470.00	19.0%	\$ 280.00	\$ 355.00	26.8%	No
21	Circuit Ct Claims Base Fee	28.241(1)(a)1.a.	\$ 395.00	\$ 460.00	16.5%	\$ 195.00	\$ 260.00	33.3%	Yes
22	Circuit Ct Claims Add Def. Fee	28.241(1)(a)1.a.	\$ 2.50	\$ 5.00	100.0%	\$ 2.00	\$ 4.50	125.0%	No
23	Family Ct Claims Base Fee	28.241(1)(a)1.b.	\$ 295.00	\$ 345.00	16.9%	\$ 195.00	\$ 245.00	25.6%	Yes
24	Family Ct Claims Add Def. Fee	28.241(1)(a)1.b.	\$ 2.50	\$ 5.00	100.0%	\$ 2.50	\$ 5.00	100.0%	No
25	Circuit Ct Additional Fee	28.241(1)(a)1.c.	\$ 4.00	\$ 5.00	25.0%	\$ 0.50	\$ 1.50	200.0%	Yes
26	Foreclosure Under 50k	28.241(1)(a)2.d.	\$ 395.00	\$ 470.00	19.0%	\$ 195.00	\$ 270.00	38.5%	Yes
27	Foreclosure 50k to 205k	28.241(1)(a)2.d.	\$ 900.00	\$ 1,070.00	18.9%	\$ 545.00	\$ 715.00	31.2%	Yes
28	Foreclosure Over 205k	28.241(1)(a)2.d.	\$ 1,900.00	\$ 2,260.00	18.9%	\$ 195.00	\$ 555.00	184.6%	Yes
29	Foreclosure Add Def. Fee	28.241(1)(a)2.d.	\$ 2.50	\$ 5.00	100.0%	\$ 2.00	\$ 4.50	125.0%	No
30	Foreclosure Additional Fee	28.241(1)(a)2.e.	\$ 4.00	\$ 5.00	25.0%	\$ 0.50	\$ 1.50	200.0%	No
31	Civil Reopen Fee	28.241(1)(b)	\$ 50.00	\$ 60.00	20.0%	\$ 50.00	\$ 60.00	20.0%	No
32	Circuit Counterclaim 1	28.241(1)(c)1.	\$ 395.00	\$ 470.00	19.0%	\$ 395.00	\$ 470.00	19.0%	No
33	Circuit Counterclaim 2	28.241(1)(c)1.	\$ 295.00	\$ 350.00	18.6%	\$ 295.00	\$ 350.00	18.6%	No
34	FCLR Counterclaim Under 50k	28.241(1)(c)2.	\$ 395.00	\$ 470.00	19.0%	\$ 395.00	\$ 470.00	19.0%	No
35	FCLR Counterclaim 50k to 250k	28.241(1)(c)2.	\$ 900.00	\$ 1,070.00	18.9%	\$ 900.00	\$ 1,070.00	18.9%	No
36	FCLR Counterclaim over 250k	28.241(1)(c)2.	\$ 1,900.00	\$ 2,260.00	18.9%	\$ 1,900.00	\$ 2,260.00	18.9%	No
37	Copy Fee for Summons	28.241(1)(d)	\$ 10.00	\$ 15.00	50.0%	\$ 10.00	\$ 15.00	50.0%	No
38	Appeal to DCA	28.241(2)(b)	\$ 100.00	\$ 115.00	15.0%	\$ 80.00	\$ 95.00	18.8%	No
39	County Court Claims Over 15K	34.041(1)(a)	\$ 395.00	\$ 460.00	16.5%	\$ 195.00	\$ 260.00	33.3%	Yes
40	County Court Additional Fee	34.041(1)(b)	\$ 4.00	\$ 5.00	25.0%	\$ 0.50	\$ 1.50	200.0%	Yes
41	County Court Summons	34.041(1)(d)	\$ 10.00	\$ 15.00	50.0%	\$ 10.00	\$ 15.00	50.0%	No
42	Reopen Fee Claim Under \$500	34.041(2)	\$ 25.00	\$ 30.00	20.0%	\$ 25.00	\$ 30.00	20.0%	No
43	Reopen Fee Claim Over \$500	34.041(2)	\$ 50.00	\$ 60.00	20.0%	\$ 50.00	\$ 60.00	20.0%	No
44	Surplus Sales Service Charge	45.035(2)(b)	\$ 15.00	\$ 20.00	33.3%	\$ 10.00	\$ 15.00	50.0%	No
45	Timeshare Foreclosure Charge	721.83(3)(a)	\$ 10.00	\$ 15.00	50.0%	\$ 5.00	\$ 10.00	100.0%	No
46	Guardianship Audit <25K	744.3678(4)(a)	\$ 20.00	\$ 25.00	25.0%	\$ 15.00	\$ 20.00	33.3%	No
47	Guardianship Audit 25K-100k	744.3678(4)(b)	\$ 85.00	\$ 100.00	17.6%	\$ 75.00	\$ 90.00	20.0%	No
48	Guardianship Audit 100k-500k	744.3678(4)(c)	\$ 170.00	\$ 200.00	17.6%	\$ 150.00	\$ 180.00	20.0%	No
49	Guardianship Audit >500k	744.3678(4)(d)	\$ 250.00	\$ 295.00	18.0%	\$ 225.00	\$ 270.00	20.0%	No
50									
51	Total Trust Impact								
52	Total Local Impact								
53									
54									

	A	B	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X			
1			Current Forecast (Clerks in Millions)						New Forecast (Clerks in Millions)						Change (Clerks in Millions)					
2	Fee	Statute	2026-27	2027-28	2028-29	2029-30	2030-31	2026-27	2027-28	2028-29	2029-30	2030-31	2026-27	2027-28	2028-29	2029-30	2030-31			
3	Appellate Transcripts	28.24(2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4	Appellate Records	28.24(3)	\$ 0.009	\$ 0.009	\$ 0.009	\$ 0.009	\$ 0.010	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.002	\$ 0.002	\$ 0.002	\$ 0.002	\$ 0.002	\$ 0.002			
5	Instrument Certification	28.24(5)(a)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
6	Paper Court Record	28.24(9)(a)	\$ 4.564	\$ 4.617	\$ 4.668	\$ 4.713	\$ 4.757	\$ 5.324	\$ 5.386	\$ 5.447	\$ 5.498	\$ 5.550	\$ 0.761	\$ 0.769	\$ 0.778	\$ 0.785	\$ 0.793			
7	Eminent Domain	28.24(11)(b)	\$ 0.054	\$ 0.055	\$ 0.055	\$ 0.056	\$ 0.056	\$ 0.065	\$ 0.066	\$ 0.066	\$ 0.067	\$ 0.068	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.011			
8	Sealing Record	28.24(14)(a)	\$ 0.078	\$ 0.079	\$ 0.079	\$ 0.080	\$ 0.081	\$ 0.091	\$ 0.092	\$ 0.093	\$ 0.094	\$ 0.094	\$ 0.013	\$ 0.013	\$ 0.013	\$ 0.013	\$ 0.013			
9	Validating Record	28.24(15)(a)	\$ 0.036	\$ 0.036	\$ 0.037	\$ 0.037	\$ 0.037	\$ 0.042	\$ 0.042	\$ 0.043	\$ 0.043	\$ 0.044	\$ 0.006	\$ 0.006	\$ 0.006	\$ 0.006	\$ 0.006			
10	Exemplified Certificate	28.24(17)	\$ 0.225	\$ 0.228	\$ 0.230	\$ 0.232	\$ 0.235	\$ 0.263	\$ 0.266	\$ 0.269	\$ 0.271	\$ 0.274	\$ 0.038	\$ 0.038	\$ 0.038	\$ 0.039	\$ 0.039			
11	Authenticated Certificate	28.24(18)(a)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
12	Witness Subpoena	28.24(19)(a)	\$ 0.019	\$ 0.019	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.022	\$ 0.023	\$ 0.023	\$ 0.023	\$ 0.023	\$ 0.003	\$ 0.003	\$ 0.003	\$ 0.003	\$ 0.003			
13	Signing/Sealing	28.24(19)(b)	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.008	\$ 0.008	\$ 0.008	\$ 0.009	\$ 0.009	\$ 0.003	\$ 0.003	\$ 0.003	\$ 0.003	\$ 0.003			
14	Court Bond	28.24(20)(a)	\$ 0.043	\$ 0.044	\$ 0.044	\$ 0.045	\$ 0.045	\$ 0.052	\$ 0.053	\$ 0.053	\$ 0.054	\$ 0.054	\$ 0.009	\$ 0.009	\$ 0.009	\$ 0.009	\$ 0.009			
15	Court Record Search	28.24(21)(a)	\$ 0.033	\$ 0.034	\$ 0.034	\$ 0.034	\$ 0.035	\$ 0.055	\$ 0.056	\$ 0.057	\$ 0.057	\$ 0.058	\$ 0.022	\$ 0.022	\$ 0.023	\$ 0.023	\$ 0.023			
16	Record Expungement	28.24(26)	\$ 0.282	\$ 0.285	\$ 0.288	\$ 0.291	\$ 0.294	\$ 0.342	\$ 0.346	\$ 0.350	\$ 0.353	\$ 0.356	\$ 0.060	\$ 0.061	\$ 0.061	\$ 0.062	\$ 0.063			
17	Probate Open Fee	28.2401(1)(a)	\$ 0.123	\$ 0.125	\$ 0.126	\$ 0.127	\$ 0.129	\$ 0.172	\$ 0.174	\$ 0.175	\$ 0.177	\$ 0.179	\$ 0.048	\$ 0.049	\$ 0.049	\$ 0.050	\$ 0.050			
18	Probate Wills	28.2401(1)(c)	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.016	\$ 0.016	\$ 0.016	\$ 0.017	\$ 0.017	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.005			
19	Probate Disposition	28.2401(1)(d)	\$ 0.189	\$ 0.191	\$ 0.193	\$ 0.195	\$ 0.197	\$ 0.263	\$ 0.266	\$ 0.269	\$ 0.271	\$ 0.274	\$ 0.074	\$ 0.075	\$ 0.076	\$ 0.076	\$ 0.077			
20	Probate Other	28.2401(1)(g)	\$ 11.122	\$ 11.250	\$ 11.377	\$ 11.485	\$ 11.593	\$ 14.101	\$ 14.264	\$ 14.424	\$ 14.561	\$ 14.699	\$ 2.979	\$ 3.013	\$ 3.047	\$ 3.076	\$ 3.105			
21	Circuit Ct Claims Base Fee	28.241(1)(a).a.	\$ 28.400	\$ 28.800	\$ 29.100	\$ 29.400	\$ 29.700	\$ 37.867	\$ 38.400	\$ 38.800	\$ 39.200	\$ 39.600	\$ 9.467	\$ 9.600	\$ 9.700	\$ 9.800	\$ 9.900			
22	Circuit Ct Claims Add Def. Fee	28.241(1)(a).a.	\$ 0.019	\$ 0.019	\$ 0.019	\$ 0.019	\$ 0.019	\$ 0.042	\$ 0.043	\$ 0.043	\$ 0.043	\$ 0.044	\$ 0.023	\$ 0.024	\$ 0.024	\$ 0.024	\$ 0.024			
23	Family Ct Claims Base Fee	28.241(1)(a).b.	\$ 14.500	\$ 14.500	\$ 14.500	\$ 14.500	\$ 14.500	\$ 18.218	\$ 18.218	\$ 18.218	\$ 18.218	\$ 18.218	\$ 3.718	\$ 3.718	\$ 3.718	\$ 3.718	\$ 3.718			
24	Family Ct Claims Add Def. Fee	28.241(1)(a).b.	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000			
25	Circuit Ct Additional Fee	28.241(1)(a).c.	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.300	\$ 0.300	\$ 0.300	\$ 0.300	\$ 0.300	\$ 0.200	\$ 0.200	\$ 0.200	\$ 0.200	\$ 0.200			
26	Foreclosure Under 50k	28.241(1)(a).2.d.	\$ 2.427	\$ 2.341	\$ 2.332	\$ 2.293	\$ 2.291	\$ 3.361	\$ 3.241	\$ 3.229	\$ 3.175	\$ 3.172	\$ 0.934	\$ 0.900	\$ 0.897	\$ 0.882	\$ 0.881			
27	Foreclosure 50k to 205k	28.241(1)(a).2.d.	\$ 9.137	\$ 9.992	\$ 10.131	\$ 10.228	\$ 10.398	\$ 11.988	\$ 13.108	\$ 13.292	\$ 13.418	\$ 13.642	\$ 2.850	\$ 3.117	\$ 3.160	\$ 3.190	\$ 3.243			
28	Foreclosure Over 205k	28.241(1)(a).2.d.	\$ 1.820	\$ 1.917	\$ 1.958	\$ 1.973	\$ 2.007	\$ 5.181	\$ 5.457	\$ 5.572	\$ 5.617	\$ 5.711	\$ 3.361	\$ 3.540	\$ 3.614	\$ 3.643	\$ 3.704			
29	Foreclosure Add Def. Fee	28.241(1)(a).2.d.	\$ 0.046	\$ 0.047	\$ 0.047	\$ 0.048	\$ 0.048	\$ 0.104	\$ 0.106	\$ 0.107	\$ 0.108	\$ 0.109	\$ 0.058	\$ 0.059	\$ 0.059	\$ 0.060	\$ 0.060			
30	Foreclosure Additional Fee	28.241(1)(a).2.e.																		
31	Civil Reopen Fee	28.241(1)(b)	\$ 1.140	\$ 1.153	\$ 1.166	\$ 1.177	\$ 1.188	\$ 1.368	\$ 1.383	\$ 1.399	\$ 1.412	\$ 1.426	\$ 0.228	\$ 0.231	\$ 0.233	\$ 0.235	\$ 0.238			
32	Circuit Counterclaim 1	28.241(1)(c).1.	\$ 1.352	\$ 1.367	\$ 1.383	\$ 1.396	\$ 1.409	\$ 1.608	\$ 1.627	\$ 1.645	\$ 1.661	\$ 1.676	\$ 0.257	\$ 0.260	\$ 0.263	\$ 0.265	\$ 0.268			
33	Circuit Counterclaim 2	28.241(1)(c).1.	\$ 3.022	\$ 3.056	\$ 3.091	\$ 3.120	\$ 3.150	\$ 3.585	\$ 3.626	\$ 3.667	\$ 3.702	\$ 3.737	\$ 0.563	\$ 0.570	\$ 0.576	\$ 0.582	\$ 0.587			
34	FCLR Counterclaim Under 50k	28.241(1)(c).2.	\$ 0.207	\$ 0.210	\$ 0.212	\$ 0.214	\$ 0.216	\$ 0.247	\$ 0.249	\$ 0.252	\$ 0.255	\$ 0.257	\$ 0.039	\$ 0.040	\$ 0.040	\$ 0.041	\$ 0.041			
35	FCLR Counterclaim 50k to 250k	28.241(1)(c).2.	\$ 0.275	\$ 0.278	\$ 0.281	\$ 0.284	\$ 0.287	\$ 0.327	\$ 0.331	\$ 0.335	\$ 0.338	\$ 0.341	\$ 0.052	\$ 0.053	\$ 0.053	\$ 0.054	\$ 0.054			
36	FCLR Counterclaim over 250k	28.241(1)(c).2.	\$ 0.494	\$ 0.500	\$ 0.505	\$ 0.510	\$ 0.515	\$ 0.588	\$ 0.595	\$ 0.601	\$ 0.607	\$ 0.613	\$ 0.094	\$ 0.095	\$ 0.096	\$ 0.097	\$ 0.098			
37	Copy Fee for Summons	28.241(1)(d)	\$ 3.672	\$ 3.734	\$ 3.777	\$ 3.820	\$ 3.856	\$ 5.509	\$ 5.601	\$ 5.666	\$ 5.729	\$ 5.784	\$ 1.836	\$ 1.867	\$ 1.889	\$ 1.910	\$ 1.928			
38	Appeal to DCA	28.241(2)(b)	\$ 0.406	\$ 0.413	\$ 0.418	\$ 0.422	\$ 0.426	\$ 0.482	\$ 0.490	\$ 0.496	\$ 0.501	\$ 0.506	\$ 0.076	\$ 0.077	\$ 0.078	\$ 0.079	\$ 0.080			
39	County Court Claims Over 15K	34.041(1)(a)	\$ 13.100	\$ 13.200	\$ 13.400	\$ 13.500	\$ 13.700	\$ 17.467	\$ 17.600	\$ 17.867	\$ 18.000	\$ 18.267	\$ 4.367	\$ 4.400	\$ 4.467	\$ 4.500	\$ 4.567			
40	County Court Additional Fee	34.041(1)(b)	\$ 0.414	\$ 0.414	\$ 0.414	\$ 0.414	\$ 0.414	\$ 1.241	\$ 1.241	\$ 1.241	\$ 1.241	\$ 1.241	\$ 0.827	\$ 0.827	\$ 0.827	\$ 0.827	\$ 0.827			
41	County Court Summons	34.041(1)(d)	\$ 14.223	\$ 14.461	\$ 14.629	\$ 14.793	\$ 14.934	\$ 21.334	\$ 21.692	\$ 21.943	\$ 22.190	\$ 22.401	\$ 7.111	\$ 7.231	\$ 7.314	\$ 7.397	\$ 7.467			
42	Reopen Fee Claim Under \$500	34.041(2)	\$ 1.026	\$ 1.044	\$ 1.056	\$ 1.068	\$ 1.078	\$ 1.232	\$ 1.252	\$ 1.267	\$ 1.281	\$ 1.293	\$ 0.205	\$ 0.209	\$ 0.211	\$ 0.214	\$ 0.216			
43	Reopen Fee Claim Over \$500	34.041(2)	\$ 5.784	\$ 5.881	\$ 5.949	\$ 6.016	\$ 6.074	\$ 6.941	\$ 7.058	\$ 7.139	\$ 7.219	\$ 7.288	\$ 1.157	\$ 1.176	\$ 1.190	\$ 1.203	\$ 1.215			
44	Surplus Sales Service Charge	45.035(2)(b)	\$ 0.034	\$ 0.034	\$ 0.035	\$ 0.035	\$ 0.035	\$ 0.051	\$ 0.051	\$ 0.052	\$ 0.053	\$ 0.053	\$ 0.017	\$ 0.017	\$ 0.018	\$ 0.018	\$ 0.018			
45	Timeshare Foreclosure Charge	721.83(3)(a)	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000			
46	Guardianship Audit <25K	744.3678(4)(a)	\$ 0.065	\$ 0.066	\$ 0.067	\$ 0.068	\$ 0.068	\$ 0.087	\$ 0.088	\$ 0.089	\$ 0.090	\$ 0.091	\$ 0.022	\$ 0.022	\$ 0.022	\$ 0.023	\$ 0.023			
47	Guardianship Audit 25K-100k	744.3678(4)(b)	\$ 0.199	\$ 0.203	\$ 0.205	\$ 0.207	\$ 0.209	\$ 0.239	\$ 0.243	\$ 0.246	\$ 0.249	\$ 0.251	\$ 0.040	\$ 0.041	\$ 0.041	\$ 0.041	\$ 0.042			
48	Guardianship Audit 100k-500k	744.3678(4)(c)	\$ 0.533	\$ 0.542	\$ 0.548	\$ 0.554	\$ 0.560	\$ 0.640	\$ 0.650	\$ 0.658	\$ 0.665	\$ 0.672	\$ 0.107	\$ 0.108	\$ 0.110	\$ 0.111	\$ 0.112			
49	Guardianship Audit >500k	744.3678(4)(d)	\$ 0.580	\$ 0.589	\$ 0.596	\$ 0.603	\$ 0.608	\$ 0.695	\$ 0.707	\$ 0.715	\$ 0.723	\$ 0.730	\$ 0.116	\$ 0.118	\$ 0.119	\$ 0.121	\$ 0.122			
50																				
51	Total Trust Impact												\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
52	Total Local Impact												\$ 40.7	\$ 41.5	\$ 42.0	\$ 42.3	\$ 42.7			
53																				
54																				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1			Current Forecast (Clerks in Millions)											
2		2026-27	2027-28	2028-29	2029-30	2030-31		< 50k %	50k - 250k %	> 250k %				
3	FCLR 195 Total	7.4	7.7	7.8	7.8	7.9		35.26%	37.09%	27.65%				
4	195 Under 50k	2.4	2.3	2.3	2.3	2.3		32.80%	42.60%	24.60%				
5	195 50k to 205k	3.2	3.4	3.5	3.5	3.6		30.40%	44.70%	24.90%				
6	195 Over 205k	1.8	1.9	2.0	2.0	2.0		29.90%	45.00%	25.10%				
7								29.40%	45.30%	25.30%				
8	350 50k to 205k	6.0	6.5	6.6	6.7	6.8		29.00%	45.60%	25.40%				
9														
10														
11	Current REC Forecast													
12			2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31					
13	Total Clerk's F&FF less 10% (millions)	\$ 484.7	\$ 492.8	\$ 498.5	\$ 504.1	\$ 508.9	\$ 513.7	\$ 518.5						
14	Growth Rate			1.68%	1.16%	1.12%	0.95%	0.94%	0.93%					
15														
16	April 1 2025 Florida Population Estimates													
17	Palm Beach	1,556,161												
18	Miami-Dade	2,814,927												
19	Lee	839,223												
20	3 County Total	5,210,311												
21	Statewide	23,379,261												
22	3 County %	<b>22.29%</b>												
23														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
24	Derived Current Estimate (Clerk's Portion)													
25						FY 2024-25 # of Cases								
26			Palm Beach	Miami-Dade	Lee	3 County Total	Statewide Total	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
27	Appellate Transcripts	28.24(2)	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Appellate Records	28.24(3)	510	-	161	671	3,011	\$ 0.009	\$ 0.009	\$ 0.009	\$ 0.009	\$ 0.009	\$ 0.010	\$ 0.010
29	Instrument Certification	28.24(5)(a)	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Paper Court Record	28.24(9)(a)	155,222	-	11,496	166,718	748,083	\$ 4.488	\$ 4.564	\$ 4.617	\$ 4.668	\$ 4.713	\$ 4.757	\$ 4.802
31	Eminent Domain	28.24(11)(b)	74	1	4	79	354	\$ 0.053	\$ 0.054	\$ 0.055	\$ 0.055	\$ 0.056	\$ 0.056	\$ 0.057
32	Sealing Record	28.24(14)(a)	3,569	1,408	696	5,673	25,455	\$ 0.076	\$ 0.078	\$ 0.079	\$ 0.079	\$ 0.080	\$ 0.081	\$ 0.082
33	Validating Record	28.24(15)(a)	2,106	294	226	2,626	11,783	\$ 0.035	\$ 0.036	\$ 0.036	\$ 0.037	\$ 0.037	\$ 0.037	\$ 0.038
34	Exemplified Certificate	28.24(17)	309	7,611	304	8,224	36,902	\$ 0.221	\$ 0.225	\$ 0.228	\$ 0.230	\$ 0.232	\$ 0.235	\$ 0.237
35	Authenticated Certificate	28.24(18)(a)	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Witness Subpoena	28.24(19)(a)	622	-	80	702	3,150	\$ 0.019	\$ 0.019	\$ 0.019	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020
37	Signing/Sealing	28.24(19)(b)	481	246	-	727	3,262	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.005	\$ 0.005
38	Court Bond	28.24(20)(a)	68	954	248	1,270	5,699	\$ 0.043	\$ 0.043	\$ 0.044	\$ 0.044	\$ 0.045	\$ 0.045	\$ 0.046
39	Court Record Search	28.24(21)(a)	164	4,699	-	4,863	21,821	\$ 0.033	\$ 0.033	\$ 0.034	\$ 0.034	\$ 0.034	\$ 0.035	\$ 0.035
40	Record Expungement	28.24(26)	600	748	298	1,646	7,386	\$ 0.277	\$ 0.282	\$ 0.285	\$ 0.288	\$ 0.291	\$ 0.294	\$ 0.296
41	Probate Open Fee	28.2401(1)(a)	160	-	75	235	1,054	\$ 0.121	\$ 0.123	\$ 0.125	\$ 0.126	\$ 0.127	\$ 0.129	\$ 0.130
42	Probate Wills	28.2401(1)(c)	3	5	14	22	99	\$ 0.011	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012	\$ 0.012
43	Probate Disposition	28.2401(1)(d)	215	15	130	360	1,615	\$ 0.186	\$ 0.189	\$ 0.191	\$ 0.193	\$ 0.195	\$ 0.197	\$ 0.199
44	Probate Other	28.2401(1)(g)	3,680	3,082	1,944	8,706	39,065	\$ 10.938	\$ 11.122	\$ 11.250	\$ 11.377	\$ 11.485	\$ 11.593	\$ 11.702
45	Circuit Ct Claims Base Fee													
46	Circuit Ct Claims Add Def. Fee	28.241(1)(a)1.a.	1,382	596	70	2,048	9,190	\$ 0.018	\$ 0.019	\$ 0.019	\$ 0.019	\$ 0.019	\$ 0.019	\$ 0.020
47	Family Ct Claims Base Fee													
48	Family Ct Claims Add Def. Fee	28.241(1)(a)1.b.	6	-	-	6	27	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000
49	Circuit Ct Additional Fee													
50	Foreclosure Under 50k													
51	Foreclosure 50k to 205k													
52	Foreclosure Over 205k													
53	Foreclosure Add Def. Fee	28.241(1)(a)2.d.	-	3,620	1,462	5,082	22,804	\$ 0.046	\$ 0.046	\$ 0.047	\$ 0.047	\$ 0.048	\$ 0.048	\$ 0.049
54	Foreclosure Additional Fee	28.241(1)(a)2.e.	669	3,620	385	4,674	20,973	\$ 0.010	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.011	\$ 0.011
55	Civil Reopen Fee	28.241(1)(b)	2,769	1,592	635	4,996	22,418	\$ 1.121	\$ 1.140	\$ 1.153	\$ 1.166	\$ 1.177	\$ 1.188	\$ 1.199
56	Circuit Counterclaim 1	28.241(1)(c)1.	555	-	195	750	3,365	\$ 1.329	\$ 1.352	\$ 1.367	\$ 1.383	\$ 1.396	\$ 1.409	\$ 1.422
57	Circuit Counterclaim 2	28.241(1)(c)1.	1,284	961	-	2,245	10,074	\$ 2.972	\$ 3.022	\$ 3.056	\$ 3.091	\$ 3.120	\$ 3.150	\$ 3.179
58	FCLR Counterclaim Under 50k	28.241(1)(c)2.	38	65	12	115	516	\$ 0.204	\$ 0.207	\$ 0.210	\$ 0.212	\$ 0.214	\$ 0.216	\$ 0.218
59	FCLR Counterclaim 50k to 250k	28.241(1)(c)2.	31	32	4	67	301	\$ 0.271	\$ 0.275	\$ 0.278	\$ 0.281	\$ 0.284	\$ 0.287	\$ 0.289
60	FCLR Counterclaim over 250k	28.241(1)(c)2.	25	28	4	57	256	\$ 0.486	\$ 0.494	\$ 0.500	\$ 0.505	\$ 0.510	\$ 0.515	\$ 0.520
61	Copy Fee for Summons	28.241(1)(d)	38,175	34,546	9,121	81,842	367,234	\$ 3.672	\$ 3.734	\$ 3.777	\$ 3.820	\$ 3.856	\$ 3.892	\$ 3.929
62	Appeal to DCA	28.241(2)(b)	722	202	207	1,131	5,075	\$ 0.406	\$ 0.413	\$ 0.418	\$ 0.422	\$ 0.426	\$ 0.430	\$ 0.434
63	County Court Claims Over 15K													
64	County Court Additional Fee													
65	County Court Summons	34.041(1)(d)	55,741	237,490	23,741	316,972	1,422,290	\$ 14.223	\$ 14.461	\$ 14.529	\$ 14.793	\$ 14.934	\$ 15.075	\$ 15.216
66	Reopen Fee Claim Under \$500	34.041(2)	11	9,139	-	9,150	41,057	\$ 1.026	\$ 1.044	\$ 1.056	\$ 1.068	\$ 1.078	\$ 1.088	\$ 1.098
67	Reopen Fee Claim Over \$500	34.041(2)	730	25,034	18	25,782	115,687	\$ 5.784	\$ 5.881	\$ 5.949	\$ 6.016	\$ 6.074	\$ 6.131	\$ 6.188
68	Surplus Sales Service Charge	45.035(2)(b)	222	470	59	751	3,370	\$ 0.034	\$ 0.034	\$ 0.035	\$ 0.035	\$ 0.035	\$ 0.036	\$ 0.036
69	Timeshare Foreclosure Charge	721.83(3)(a)	1	2	-	3	13	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000
70	Guardianship Audit <25K	744.3678(4)(a)	215	669	84	968	4,344	\$ 0.065	\$ 0.066	\$ 0.067	\$ 0.068	\$ 0.068	\$ 0.069	\$ 0.070
71	Guardianship Audit 25K-100k	744.3678(4)(b)	187	359	46	592	2,656	\$ 0.199	\$ 0.203	\$ 0.205	\$ 0.207	\$ 0.209	\$ 0.211	\$ 0.213
72	Guardianship Audit 100k-500k	744.3678(4)(c)	240	483	69	792	3,554	\$ 0.533	\$ 0.542	\$ 0.548	\$ 0.554	\$ 0.560	\$ 0.565	\$ 0.570
73	Guardianship Audit >500k	744.3678(4)(d)	185	340	49	574	2,576	\$ 0.580	\$ 0.589	\$ 0.596	\$ 0.603	\$ 0.608	\$ 0.614	\$ 0.620

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Highway Safety Fees

**Issue:** Title Fees – Rural Communities

**Bill Number(s):** SB 250

**Entire Bill**

**Partial Bill:** Sections 25 and 27

**Sponsor(s):** Senator Simon

**Month/Year Impact Begins:** 07/01/2026

**Date(s) Conference Reviewed:** 12/12/2025

### Section 1: Narrative

- a. **Current Law:** Section 319.32, F.S. provides that \$47 from each title fee collected, except for fees charged for motor vehicles registered for-hire, shall be distributed as follows: the first \$200 million into the State Transportation Trust Fund (STTF), the next \$30 million into the Highway Safety Operating Trust Fund (HSOTF), and the remainder into the General Revenue Fund (GR). Section 339.0801, F.S. specifies the allocation of increased revenue to STTF from Ch. 2012-128 L.O.F.
- b. **Proposed Change:** Section 319.32, F.S. is revised so that \$47 from each title fee collected, except for fees charged for motor vehicles registered for-hire, shall be distributed as follows: the first \$30 million into the Highway Safety Operating Trust Fund and the remainder into the STTF. Section 339.0801, F.S. is revised so that the amount from the \$47 title fee deposited into STTF above \$200 million is to be used for the Small County Road Assistance Program.

### Section 2: Description of Data and Sources

Highway Safety REC held 07/29/2025

### Section 3: Methodology (Include Assumptions and Attach Details)

The forecasted \$21 portion of titles fees from the latest Highway Safety REC was used to derive the GR remainder from the \$47 portion. Based on these estimates, GR is forecasted to receive an annual amount ranging from \$34.4 million to \$43.2 million from the \$47 title fee. These amounts will be redirected to the STTF, resulting in an offsetting positive impact to State Trust and negative impact to GR. The first year's cash is adjusted for the half month lag.

### Section 4: Proposed Revenue Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(23.4)	(34.4)		
2027-28			(36.7)	(36.7)		
2028-29			(39.3)	(39.3)		
2029-30			(41.5)	(41.5)		
2030-31			(43.2)	(43.2)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			23.4	34.4		
2027-28			36.7	36.7		
2028-29			39.3	39.3		
2029-30			41.5	41.5		
2030-31			43.2	43.2		

### Revenue Distribution:

STTF, GR

## REVENUE ESTIMATING CONFERENCE

**Revenue Source:** Highway Safety Fees

**Issue:** Title Fees – Rural Communities

**Bill Number(s):** SB 250

**Section 5: Consensus Estimate (Adopted: 12/12/2025)** The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(23.4)	(34.4)	23.4	34.4	0.0	0.0	0.0	0.0
2027-28	(36.7)	(36.7)	36.7	36.7	0.0	0.0	0.0	0.0
2028-29	(39.3)	(39.3)	39.3	39.3	0.0	0.0	0.0	0.0
2029-30	(41.5)	(41.5)	41.5	41.5	0.0	0.0	0.0	0.0
2030-31	(43.2)	(43.2)	43.2	43.2	0.0	0.0	0.0	0.0

	A	B	C	D	E	F
1	<b>Motor Vehicle Title Fees - \$47 Portion</b>					
2	<b>Current Forecast</b>					
3		<b>\$21 STTF Title Fee Forecast</b>	<b>Derived \$47 Title Fee Forecast</b>	<b>Less \$200M to STTF</b>	<b>Less \$30M to HSOTF</b>	<b>Remainder to GR</b>
4	2026-27	\$ 118,155,355	\$ 264,442,938	\$ 200,000,000	\$ 30,000,000	\$ 34,442,938
5	2027-28	\$ 119,184,887	\$ 266,747,129	\$ 200,000,000	\$ 30,000,000	\$ 36,747,129
6	2028-29	\$ 120,320,039	\$ 269,287,705	\$ 200,000,000	\$ 30,000,000	\$ 39,287,705
7	2029-30	\$ 121,309,587	\$ 271,502,410	\$ 200,000,000	\$ 30,000,000	\$ 41,502,410
8	2030-31	\$ 122,052,630	\$ 273,165,410	\$ 200,000,000	\$ 30,000,000	\$ 43,165,410
9						
10	<b>Proposed Forecast</b>					
11		<b>\$21 STTF Title Fee Forecast</b>	<b>Derived \$47 Title Fee Forecast</b>	<b>Less \$30M to HSOTF</b>	<b>Remainder to STTF</b>	<b>GR</b>
12	2026-27	\$ 118,155,355	\$ 264,442,938	\$ 30,000,000	\$ 234,442,938	\$ -
13	2027-28	\$ 119,184,887	\$ 266,747,129	\$ 30,000,000	\$ 236,747,129	\$ -
14	2028-29	\$ 120,320,039	\$ 269,287,705	\$ 30,000,000	\$ 239,287,705	\$ -
15	2029-30	\$ 121,309,587	\$ 271,502,410	\$ 30,000,000	\$ 241,502,410	\$ -
16	2030-31	\$ 122,052,630	\$ 273,165,410	\$ 30,000,000	\$ 243,165,410	\$ -
17						
18	<b>Change to Forecast</b>					
19		<b>HSOTF</b>	<b>STTF</b>	<b>GR</b>		
20	2026-27	\$ -	\$ 34,442,938	\$ (34,442,938)		
21	2026-27 (cash)	\$ -	\$ 23,424,482	\$ (23,424,482)		
22	2027-28	\$ -	\$ 36,747,129	\$ (36,747,129)		
23	2028-29	\$ -	\$ 39,287,705	\$ (39,287,705)		
24	2029-30	\$ -	\$ 41,502,410	\$ (41,502,410)		
25	2030-31	\$ -	\$ 43,165,410	\$ (43,165,410)		