

REVENUE ESTIMATING CONFERENCE

Revenue Source: Documentary Stamp Tax

Issue: Rural Communities

Bill Number(s): SB250

☐ **Entire Bill**

☒ **Partial Bill:** Section 3

Sponsor(s): Senator Corey Simon

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: December 19, 2025 – Revised January 8, 2026

Section 1: Narrative

a. Current Law: None.

b. Proposed Change: Section 3 of SB250 adds Paragraph (i) to subsection (4) of 201.15, Florida Statutes, to distribute \$30 million from the Doc Stamp collections to the State Transportation Trust Fund for the use of the Florida Arterial Road Modernization Program.

Section 2: Description of Data and Sources

Conference Results of Documentary Stamp Tax Collections and Distributions

Section 3: Methodology (Include Assumptions and Attach Details)

Add rows in the Doc Stamp annual distributions table for Paragraph (1) of Subsection 201.15(4), F.S., to demonstrate the impact of Section 3 of SB250.

Section 4: Proposed Revenue Impact

(GR)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			-\$30.0	-\$30.0		
2027-28			-\$30.0	-\$30.0		
2028-29			-\$30.0	-\$30.0		
2029-30			-\$30.0	-\$30.0		
2030-31			-\$30.0	-\$30.0		

(Trust Funds)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$30.0	\$30.0		
2027-28			\$30.0	\$30.0		
2028-29			\$30.0	\$30.0		
2029-30			\$30.0	\$30.0		
2030-31			\$30.0	\$30.0		

Revenue Distribution: Doc Stamp

Section 5: Consensus Estimate (Adopted: 12/19/2025) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(30.0)	(30.0)	30.0	30.0	0.0	0.0	0.0	0.0
2027-28	(30.0)	(30.0)	30.0	30.0	0.0	0.0	0.0	0.0
2028-29	(30.0)	(30.0)	30.0	30.0	0.0	0.0	0.0	0.0
2029-30	(30.0)	(30.0)	30.0	30.0	0.0	0.0	0.0	0.0
2030-31	(30.0)	(30.0)	30.0	30.0	0.0	0.0	0.0	0.0

Documentary Stamp Tax Collections and Distributions (Millions) August 15, 2025 (revised)																					
Statutory %s	\$ Cap	F.S Reference	Description	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2038-38	2038-39	2039-40	2040-41	2041-42	
		201.15	Total Collection	3,755.7	3,900.2	4,023.4	4,132.3	4,244.5	4,367.4	4,496.9	4,631.8	4,770.8	4,913.9	5,061.3	5,213.1	5,369.5	5,530.6	5,696.5	5,867.4	6,043.5	
			DOR Admin Cost	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	
			Remainder available for distribution	3,745.9	3,890.4	4,013.6	4,122.5	4,234.7	4,357.6	4,487.1	4,622.0	4,761.0	4,904.1	5,051.5	5,203.3	5,359.7	5,520.8	5,686.7	5,857.6	6,033.7	
		(1)	Debt Service (deposited to LATF)	81.1	60.7	44.2	24.6	6.7	6.7	6.7	3.4	3.4	3.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			- Florida Forever	65.2	44.8	34.9	15.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			- Everglades Restoration Bonds Prior to July 1, 2016	15.9	15.9	9.3	9.3	6.7	6.7	6.7	3.4	3.4	3.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	1,155.0	1,223.1	1,280.3	1,335.8	1,390.7	1,431.3	1,474.0	1,521.8	1,567.7	1,614.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
25.00%	200.00	375.041(3)(b)1.	1. Everglades Projects / Comp Everglades Rest Plan	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		375.041(3)(b)1.	+++ South Florida Water Management District																		
76.50%	100.00	375.041(3)(b)1.	+++ Planning, Engineering and Construction	100.0																	
		375.041(3)(b)1.	+++ Remaining Everglades Purposes	100.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
7.60%	50.00	375.041(3)(b)2.	2. Spring Restoration, Protection & Management	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		375.041(3)(b)3.	3. Lake Apopka / St. Johns Water Management District	5.0																	
		375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	64.00	375.041(3)(b)4.	5. Everglades Trust Fund	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	50.00	375.041(3)(b)5.	6. SFWMD	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	100.00	375.041(3)(b)6.	7. Acquisition of Land [to DEP, pursuant to 259.105]	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0								
		Residual	8. Uncommitted Cash Based on Statutory Provisions	686.0	759.1	816.3	871.8	926.7	967.3	1,010.0	1,057.8	1,103.7	1,150.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
33.00%		(3)	Total to Land Acquisition Trust Fund	1,236.2	1,283.8	1,324.5	1,360.4	1,397.5	1,438.0	1,480.7	1,525.3	1,571.1	1,618.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			Remainder	2,509.8	2,606.6	2,689.1	2,762.1	2,837.3	2,919.6	3,006.4	3,096.8	3,189.9	3,285.7	5,051.5	5,203.3	5,359.7	5,520.8	5,686.7	5,857.6	6,033.7	
8.00%		215.20(1)	General Revenue Service Charge	201.6	209.3	215.9	221.8	227.8	234.4	241.3	248.5	256.0	263.6	404.9	417.1	429.6	442.5	455.7	469.4	483.5	
	150.00	201.15(4)	State Housing Trust Fund (SB 102)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		201.15(4)	General Revenue Fund (SB 102)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		201.15(4)	Net Available for Distribution	2,308.2	2,397.3	2,473.2	2,540.3	2,609.5	2,685.2	2,765.1	2,848.2	2,933.9	3,022.1	4,646.6	4,786.3	4,930.2	5,078.4	5,231.0	5,388.2	5,550.2	
STTF																					
	20.55%	360.08	(a)	State Transportation Trust Fund	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	
GDTF	0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4.50%	2.25%		(c)	State Housing Trust Fund	51.9	53.9	55.7	57.2	58.7	60.4	62.2	64.1	66.0	68.0	104.6	107.7	110.9	114.3	117.7	121.2	
	2.25%		(c)	Local Government Housing Trust Fund	51.9	53.9	55.7	57.2	58.7	60.4	62.2	64.1	66.0	68.0	104.6	107.7	110.9	114.3	117.7	121.2	
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5.20%	0.65%		(d)	State Housing Trust Fund	15.0	15.6	16.1	16.5	17.0	17.5	18.0	18.5	19.1	19.7	30.2	31.1	32.1	33.0	34.0	35.0	
	4.55%		(d)	Local Government Housing Trust Fund	105.1	109.1	112.6	115.6	118.8	122.2	125.9	129.7	133.6	137.6	211.5	217.9	224.4	231.2	238.1	245.3	
GITF	0.02%	0.30	(e)	General Inspection Trust Fund	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	
SEEDTF		75.00	(f)	State Economic Enhancement and Development Trust Fund (DEO)	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	125.1	129.9	134.0	137.6	141.4	145.5	149.8	154.3	158.9	163.7	251.7	259.3	267.1	275.1	283.4	291.9	
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	125.1	129.9	134.0	137.6	141.4	145.5	149.8	154.3	158.9	163.7	251.7	259.3	267.1	275.1	283.4	291.9	
STTF		30.00	(i)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
				Total to Trust Funds (Except LATF)	912.7	931.0	946.6	960.4	974.6	990.1	1,006.5	1,023.6	1,041.2	1,059.3	1,392.9	1,421.6	1,451.2	1,481.6	1,513.0	1,545.3	
		(6)	Total to General Revenue Fund	1,395.5	1,466.3	1,526.7	1,580.0	1,635.0	1,695.1	1,758.6	1,824.7	1,892.7	1,962.8	3,253.7	3,364.7	3,479.0	3,596.8	3,718.1	3,843.0	3,971.7	

Documentary Stamp Tax Collections and Distributions (Millions) August 15, 2025 (revised)																					
Statutory %s	\$ Cap	F.S Reference	Description	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2038-38	2038-39	2039-40	2040-41	2041-42	
		201.15	Total Collection	3,755.7	3,900.2	4,023.4	4,132.3	4,244.5	4,367.4	4,496.9	4,631.8	4,770.8	4,913.9	5,061.3	5,213.1	5,369.5	5,530.6	5,696.5	5,867.4	6,043.5	
			DOR Admin Cost	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8	
			Remainder available for distribution	3,745.9	3,890.4	4,013.6	4,122.5	4,234.7	4,357.6	4,487.1	4,622.0	4,761.0	4,904.1	5,051.5	5,203.3	5,359.7	5,520.8	5,686.7	5,857.6	6,033.7	
		(1)	Debt Service (deposited to LATF)	81.1	60.7	44.2	24.6	6.7	6.7	6.7	3.4	3.4	3.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			- Florida Forever	65.2	44.8	34.9	15.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			- Everglades Restoration Bonds Prior to July 1, 2016	15.9	15.9	9.3	9.3	6.7	6.7	6.7	3.4	3.4	3.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	1,155.0	1,223.1	1,280.3	1,335.8	1,390.7	1,431.3	1,474.0	1,521.8	1,567.7	1,614.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
25.00%	200.00	375.041(3)(b)1.	1. Everglades Projects / Comp Everglades Rest Plan	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		375.041(3)(b)1.	+++ South Florida Water Management District																		
76.50%	100.00	375.041(3)(b)1.	+++ Planning, Engineering and Construction	100.0																	
		375.041(3)(b)1.	+++ Remaining Everglades Purposes	100.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
7.60%	50.00	375.041(3)(b)2.	2. Spring Restoration, Protection & Management	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		375.041(3)(b)3.	3. Lake Apopka / St. Johns Water Management District	5.0																	
		375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	64.00	375.041(3)(b)4.	5. Everglades Trust Fund	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	64.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	50.00	375.041(3)(b)5.	6. SFWMD	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	100.00	375.041(3)(b)6.	7. Acquisition of Land [to DEP, pursuant to 259.105]	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0								
		Residual	8. Uncommitted Cash Based on Statutory Provisions	686.0	759.1	816.3	871.8	926.7	967.3	1,010.0	1,057.8	1,103.7	1,150.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
33.00%		(3)	Total to Land Acquisition Trust Fund	1,236.2	1,283.8	1,324.5	1,360.4	1,397.5	1,438.0	1,480.7	1,525.3	1,571.1	1,618.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			Remainder	2,509.8	2,606.6	2,689.1	2,762.1	2,837.3	2,919.6	3,006.4	3,096.8	3,189.9	3,285.7	5,051.5	5,203.3	5,359.7	5,520.8	5,686.7	5,857.6	6,033.7	
8.00%		215.20(1)	General Revenue Service Charge	201.6	209.3	215.9	221.8	227.8	234.4	241.3	248.5	256.0	263.6	404.9	417.1	429.6	442.5	455.7	469.4	483.5	
	150.00	201.15(4)	State Housing Trust Fund (SB 102)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		201.15(4)	General Revenue Fund (SB 102)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		201.15(4)	Net Available for Distribution	2,308.2	2,397.3	2,473.2	2,540.3	2,609.5	2,685.2	2,765.1	2,848.2	2,933.9	3,022.1	4,646.6	4,786.3	4,930.2	5,078.4	5,231.0	5,388.2	5,550.2	
STTF																					
	20.55%	360.08	(a)	State Transportation Trust Fund	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	360.1	
GDTF	0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4.50%	2.25%		(c)	State Housing Trust Fund	51.9	53.9	55.7	57.2	58.7	60.4	62.2	64.1	66.0	68.0	104.6	107.7	110.9	114.3	117.7	121.2	
	2.25%		(c)	Local Government Housing Trust Fund	51.9	53.9	55.7	57.2	58.7	60.4	62.2	64.1	66.0	68.0	104.6	107.7	110.9	114.3	117.7	121.2	
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5.20%	0.65%		(d)	State Housing Trust Fund	15.0	15.6	16.1	16.5	17.0	17.5	18.0	18.5	19.1	19.7	30.2	31.1	32.1	33.0	34.0	35.0	
	4.55%		(d)	Local Government Housing Trust Fund	105.1	109.1	112.6	115.6	118.8	122.2	125.9	129.7	133.6	137.6	211.5	217.9	224.4	231.2	238.1	245.3	
GITF	0.02%	0.30	(e)	General Inspection Trust Fund	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	
SEEDTF		75.00	(f)	State Economic Enhancement and Development Trust Fund (DEO)	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	125.1	129.9	134.0	137.6	141.4	145.5	149.8	154.3	158.9	163.7	251.7	259.3	267.1	275.1	283.4	291.9	
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	125.1	129.9	134.0	137.6	141.4	145.5	149.8	154.3	158.9	163.7	251.7	259.3	267.1	275.1	283.4	291.9	
STTF		30.00	(i)	Florida Arterial Road Modernization Program	0.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	
			Total to Trust Funds (Except LATF)	912.7	961.0	976.6	990.4	1,004.6	1,020.1	1,036.5	1,053.6	1,071.2	1,089.3	1,422.9	1,451.6	1,481.2	1,511.6	1,543.0	1,575.3	1,608.5	
		(6)	Total to General Revenue Fund	1,395.5	1,436.3	1,496.7	1,550.0	1,605.0	1,665.1	1,728.6	1,794.7	1,862.7	1,932.8	3,223.7	3,334.7	3,449.0	3,566.8	3,688.1	3,813.0	3,941.7	

Documentary Stamp Tax Collections and Distributions (Millions) August 15, 2025 (revised)																					
Statutory %s	\$ Cap	F.S Reference	Description	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2038-38	2038-39	2039-40	2040-41	2041-42	
		201.15	Total Collection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			DOR Admin Cost	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			Remainder available for distribution	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
25.00% 																					