

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Assessment of Mobile Home Parks

Bill Number(s): HB 7031E

☐ **Entire Bill**

☒ **Partial Bill:** Sections 9 & 10

Sponsor(s): Representative Duggan

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. **Current Law:** No current law. For mobile home parks and lots, school assessed value would equal just value and non-school assessed value would grow by no more than 10 percent each year.
- b. **Proposed Change:** Section 193.626, F.S., is created relating to mobile home parks and lots. If, on January 1 of the taxable year, seventy-five percent of the mobile home lots located in a mobile home park are subject to a written rental agreements for a term of at least 1 year and if all ad valorem taxes levied on the property are required in the written mobile home lot rental agreements to be passed through, in proportionate shares, to the respective owners of the mobile homes pursuant to s. 723.031(5)(c), then such property shall be assessed such that the school and non-school assessed value cannot grow by more than 3 percent each year.

Requirements are provided for the park owner to apply to the county property appraiser by March 1 each year, with specified application requirements necessary to prove the park met the requirements on January 1 of that year.

The Department of Revenue is authorized to adopt emergency rules for implementing this section until June 30, 2028, and the rules adopted are effective for 6 months after adoption or until June 30, 2028, whichever is sooner.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

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

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

Discussion with Property Tax Oversight at the Department of Revenue

Section 3: Methodology (Include Assumptions and Attach Details)

Based on the language, this will create a new cap, specifically for mobile home lots and parks with a specific rental structure, that applies to both school and non-school assessments. This will be different from the save our homes cap for homesteads, which also applies to both school and non-school assessments, and will also be different from the constitutional cap of 10 percent for non-school assessments that otherwise would have applied to these properties.

Use code 28 on the NAL roll identifies "Parking lots (commercial or patron), mobile home parks". The high methodology uses all parcels in this use code while the low uses only those with residential units identified on the roll. The workpapers assume that in 2026, 50 percent of parks have the necessary rental agreement, and that this will increase by 10 percent each year up to a maximum of 90 percent.

For all parcels identified on the 2025 final roll, any exemptions are noted and taxable value is grown out using the county specific Non-Residential school and non-school growth rates from the latest ad valorem conference. The exemptions are returned for an assessed value forecast. The same is done for the bill scenario up to and including 2026, but in 2027, the new assessed value is the prior year plus 3 percent. The noted exemptions are removed to arrive at taxable value under the bill. The difference between taxable value under the bill minus the baseline forecasted taxable value is the impact in taxable value terms. County level millage rates are applied to arrive at the impacts below. As the high likely includes some parking lots and the low likely misses some mobile home parks, the middle averages the low and the high.

While not identical, a bill that is expected to have an identical fiscal impact was adopted on [February 27, 2026](#). At that time, an adjusted middle methodology was adopted. The adjustment was to scale in the rental agreements, and that adjustment has been made to all impacts presented below.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Assessment of Mobile Home Parks

Bill Number(s): HB 7031E

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$0	\$(94.9 M)	\$0	\$(65.2 M)	\$0	\$(35.4 M)
2027-28	\$(9.4 M)	\$(94.9 M)	\$(6.6 M)	\$(65.2 M)	\$(3.8 M)	\$(35.4 M)
2028-29	\$(23.7 M)	\$(94.9 M)	\$(16.6 M)	\$(65.2 M)	\$(9.4 M)	\$(35.4 M)
2029-30	\$(44.7 M)	\$(94.9 M)	\$(30.9 M)	\$(65.2 M)	\$(17.1 M)	\$(35.4 M)
2030-31	\$(71.9 M)	\$(94.9 M)	\$(49.5 M)	\$(65.2 M)	\$(27.1 M)	\$(35.4 M)

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	(65.2)	0.0	(65.2)
2027-28	0.0	0.0	0.0	0.0	(6.6)	(65.2)	(6.6)	(65.2)
2028-29	0.0	0.0	0.0	0.0	(16.6)	(65.2)	(16.6)	(65.2)
2029-30	0.0	0.0	0.0	0.0	(30.9)	(65.2)	(30.9)	(65.2)
2030-31	0.0	0.0	0.0	0.0	(49.5)	(65.2)	(49.5)	(65.2)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	(26.6)	0.0	(38.6)	0.0	(65.2)
2027-28	(2.7)	(26.6)	(3.9)	(38.6)	(6.6)	(65.2)
2028-29	(6.7)	(26.6)	(9.9)	(38.6)	(16.6)	(65.2)
2029-30	(12.6)	(26.6)	(18.3)	(38.6)	(30.9)	(65.2)
2030-31	(20.2)	(26.6)	(29.3)	(38.6)	(49.5)	(65.2)

	A	B	C	D	E	F	G
13		Share of Mobile Home Parks and Lots with the Required Rental Structure:					
14		2026-27	50%				
15		2027-28	60%				
16		2028-29	70%				
17		2029-30	80%				
18		2030-31	90%				
19		2031-32	90%				
20							
21	School Impact						
22		High		Middle		Low	
23		Cash	Recurring	Cash	Recurring	Cash	Recurring
24	2026-27	\$0	\$(38.8 M)	\$0	\$(26.6 M)	\$0	\$(14.4 M)
25	2027-28	\$(3.8 M)	\$(38.8 M)	\$(2.7 M)	\$(26.6 M)	\$(1.5 M)	\$(14.4 M)
26	2028-29	\$(9.7 M)	\$(38.8 M)	\$(6.7 M)	\$(26.6 M)	\$(3.8 M)	\$(14.4 M)
27	2029-30	\$(18.2 M)	\$(38.8 M)	\$(12.6 M)	\$(26.6 M)	\$(7.0 M)	\$(14.4 M)
28	2030-31	\$(29.4 M)	\$(38.8 M)	\$(20.2 M)	\$(26.6 M)	\$(11.0 M)	\$(14.4 M)
29							
30	Non-School Impact						
31		High		Middle		Low	
32		Cash	Recurring	Cash	Recurring	Cash	Recurring
33	2026-27	\$0	\$(56.1 M)	\$0	\$(38.6 M)	\$0	\$(21.0 M)
34	2027-28	\$(5.6 M)	\$(56.1 M)	\$(3.9 M)	\$(38.6 M)	\$(2.3 M)	\$(21.0 M)
35	2028-29	\$(14.1 M)	\$(56.1 M)	\$(9.8 M)	\$(38.6 M)	\$(5.6 M)	\$(21.0 M)
36	2029-30	\$(26.4 M)	\$(56.1 M)	\$(18.3 M)	\$(38.6 M)	\$(10.2 M)	\$(21.0 M)
37	2030-31	\$(42.5 M)	\$(56.1 M)	\$(29.3 M)	\$(38.6 M)	\$(16.1 M)	\$(21.0 M)
38							
39	Total Impact						
40		High		Middle		Low	
41		Cash	Recurring	Cash	Recurring	Cash	Recurring
42	2026-27	\$0	\$(94.9 M)	\$0	\$(65.2 M)	\$0	\$(35.4 M)
43	2027-28	\$(9.4 M)	\$(94.9 M)	\$(6.6 M)	\$(65.2 M)	\$(3.8 M)	\$(35.4 M)
44	2028-29	\$(23.7 M)	\$(94.9 M)	\$(16.6 M)	\$(65.2 M)	\$(9.4 M)	\$(35.4 M)
45	2029-30	\$(44.7 M)	\$(94.9 M)	\$(30.9 M)	\$(65.2 M)	\$(17.1 M)	\$(35.4 M)
46	2030-31	\$(71.9 M)	\$(94.9 M)	\$(49.5 M)	\$(65.2 M)	\$(27.1 M)	\$(35.4 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Motor Vehicle SFO Contributions
Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 28

Sponsor(s): Senator Duggan

Month/Year Impact Begins: 07/01/2026

Date(s) Conference Reviewed: 02/13/2026 as [Draft Language](#); 06/12/2026

Section 1: Narrative

- a. Current Law:** Section 212.1832, F.S. allows the purchaser of a motor vehicle to be granted a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization against any tax imposed by the state under this chapter and collected from the purchaser by a dealer, designated agent, or private tag agent, except that a credit may not exceed the tax that would otherwise be collected. Each eligible contribution is limited to a single payment of \$105 per motor vehicle at the time of the purchase or registration. For purposes of this subsection, the term “purchase” does not include the lease or rental of a motor vehicle. The term “motor vehicle” has the same meaning as section 320.01(1)(a), F.S. except it does not include heavy trucks, truck tractors, trailers, and motorcycles. Section 320.01(1)(a), F.S. defines motor vehicle as an automobile, motorcycle, truck, trailer, semitrailer, truck tractor and semitrailer combination, or any other vehicle operated on the roads of this state, used to transport persons or property, and propelled by power other than muscular power, but the term does not include traction engines, road rollers, motorized scooters, micromobility devices, personal delivery devices and mobile carriers, special mobile equipment, vehicles that run only upon a track, bicycles, electric bicycles, swamp buggies, or mopeds; or a recreational vehicle-type unit primarily designed as temporary living quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.
- b. Proposed Change:** Section 212.1832, F.S. is revised so that the term “motor vehicle” now includes heavy trucks up to 8,000 pounds.

Section 2: Description of Data and Sources

01/06/2026 Highway Safety REC

01/23/2026 General Revenue REC

Impact Analysis for CS HB 7055 sections 3,5, and 16, prepared 05/03/2018

Contact with DOR staff

<https://www.motorbiscuit.com/how-old-average-semi-truck-versus-average-car/>

Section 3: Methodology (Include Assumptions and Attach Details)

Expanding the eligibility for sales tax credits issued per section 212.1832, F.S. will have a negative impact on General Revenue. To quantify this impact, the number of vehicles purchases which would become eligible for the credit needs to be calculated. The number of titles issued for vehicles not for-hire comes from the most recent Highway Safety REC. According to the Department of Highway Safety and Motor Vehicles, approximately 87% of title transactions are related to new and used sales, with the balance being associated with gifts and inheritance. This percentage was applied to the total applicable vehicle titles issued to calculate the total number of title transactions related to the sale of a new or used vehicle. Next, the current forecast of vehicle breakouts for base tag was used to calculate the percentage of vehicles which would become eligible. For the middle analysis, the actual forecast for credits and currently eligible vehicle purchases was used to calculate a participation rate, which was applied to new eligible vehicle purchase forecast. The low analysis uses the same participation rate that was used during the 2018 impact analysis for these credits. Another argument in support of the low analysis is that the turnover rate for heavy trucks is lower than the currently eligible vehicles. The high scenario increases the participation rate by 10% to account for the chance that there will be greater incentives for newly eligible vehicles to participate in the tax credit than currently eligible vehicle purchases. For all three scenarios, the cash analysis is adjusted for the one-month lag.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Motor Vehicle SFO Contributions
Bill Number(s): HB 7031E

Section 4: Proposed Revenue Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(5.8)	(6.3)	(5.3)	(5.8)	(3.3)	(3.6)
2027-28	(6.4)	(6.4)	(5.9)	(5.9)	(3.7)	(3.7)
2028-29	(6.5)	(6.5)	(5.9)	(5.9)	(3.8)	(3.8)
2029-30	(6.6)	(6.6)	(6.0)	(6.0)	(3.8)	(3.8)
2030-31	(6.7)	(6.7)	(6.1)	(6.1)	(3.9)	(3.9)

Revenue Distribution:

Only General Revenue is affected

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the middle estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(5.3)	(5.8)	0.0	0.0	0.0	0.0	(5.3)	(5.8)
2027-28	(5.9)	(5.9)	0.0	0.0	0.0	0.0	(5.9)	(5.9)
2028-29	(5.9)	(5.9)	0.0	0.0	0.0	0.0	(5.9)	(5.9)
2029-30	(6.0)	(6.0)	0.0	0.0	0.0	0.0	(6.0)	(6.0)
2030-31	(6.1)	(6.1)	0.0	0.0	0.0	0.0	(6.1)	(6.1)

	A	B	C	D	E	F	G	H	I	J
1	Data per Highway Safety REC									
2		\$21 Title Fees	Total Regs Less For-Hire	Motorcycle Regs	Heavy Truck Regs up to 8,000 lbs	Heavy Truck Regs over 8,000 lbs	Truck Tractor Regs	Trailer Regs	Total Regs Currently Excluded	% Regs Currently Excluded
3	2026-27	5,826,790	18,442,296	561,740	1,138,580	825,709	8,653	1,757,421	4,292,103	23.27%
4	2027-28	5,851,308	18,552,393	563,639	1,158,302	840,011	8,778	1,750,205	4,320,935	23.29%
5	2028-29	5,875,232	18,660,280	565,458	1,176,897	853,496	8,896	1,743,064	4,347,811	23.30%
6	2029-30	5,895,799	18,720,548	567,194	1,195,640	867,089	9,015	1,736,032	4,374,971	23.37%
7	2030-31	5,916,847	18,701,643	568,837	1,201,875	881,014	9,031	1,728,581	4,389,338	23.47%
8										
9	Assumed Reduction to Titles for Non-Sales				13%					
10										
11		Titles from Sales (Units)	Units Sold (Currently Excluded)	Units Sold (New Included)						
12	2026-27	5,069,308	1,179,787	312,966						
13	2027-28	5,090,638	1,185,632	317,829						
14	2028-29	5,111,452	1,190,959	322,377						
15	2029-30	5,129,345	1,198,722	327,600						
16	2030-31	5,147,657	1,208,172	330,818						
17										
18	Low									
19		Current SFO Forecast (millions)	Implied SFO # of Vehicles	Possible # of Vehicles	Participation Rate	Implied New # of SFO Vehicles	New SFO (millions)	Cash		
20	2026-27	\$ 71.60	681,905	3,889,520	11.1%	34,739	\$ 3.6	3.3		
21	2027-28	\$ 71.90	684,762	3,905,006	11.1%	35,279	\$ 3.7			
22	2028-29	\$ 72.20	687,619	3,920,493	11.1%	35,784	\$ 3.8			
23	2029-30	\$ 72.40	689,524	3,930,623	11.1%	36,364	\$ 3.8			
24	2030-31	\$ 72.70	692,381	3,939,484	11.1%	36,721	\$ 3.9			
25										
26	Middle									
27		Current SFO Forecast (millions)	Implied SFO # of Vehicles	Possible # of Vehicles	Participation Rate	Implied New # of SFO Vehicles	New SFO (millions)	Cash		
28	2026-27	\$ 71.60	681,905	3,889,520	17.5%	54,869	\$ 5.8	5.3		
29	2027-28	\$ 71.90	684,762	3,905,006	17.5%	55,733	\$ 5.9			
30	2028-29	\$ 72.20	687,619	3,920,493	17.5%	56,542	\$ 5.9			
31	2029-30	\$ 72.40	689,524	3,930,623	17.5%	57,469	\$ 6.0			
32	2030-31	\$ 72.70	692,381	3,939,484	17.6%	58,143	\$ 6.1			
33										
34	High									
35		Current SFO Forecast (millions)	Implied SFO # of Vehicles	Possible # of Vehicles	Participation Rate	Implied New # of SFO Vehicles	New SFO (millions)	Cash		
36	2026-27	\$ 71.60	681,905	3,889,520	19.3%	60,356	\$ 6.3	5.8		
37	2027-28	\$ 71.90	684,762	3,905,006	19.3%	61,306	\$ 6.4			
38	2028-29	\$ 72.20	687,619	3,920,493	19.3%	62,196	\$ 6.5			
39	2029-30	\$ 72.40	689,524	3,930,623	19.3%	63,216	\$ 6.6			
40	2030-31	\$ 72.70	692,381	3,939,484	19.3%	63,957	\$ 6.7			

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Agricultural Classification for Compost

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Sections 5 and 7

Sponsor(s):

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: March 6, 2026 as [Proposed Language](#); June 12, 2026

Section 1: Narrative

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

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

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

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

Section 2: Description of Data and Sources

Ad Valorem Conference, January 8, 2026

Discussion with Property Tax Oversight

Discussion with General Counsel

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

Section 3: Methodology (Include Assumptions and Attach Details)

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

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

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Agricultural Classification for Compost

Bill Number(s): HB 7031-E

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted an average of the high and low estimates.

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

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

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Notification of Exemption Denial

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Sections 13, 17, 21, 22

Sponsor(s):

Month/Year Impact Begins: January 2026

Date(s) Conference Reviewed: March 6, 2026 as [HB 7031 – Sections 6, 11, 12, 13](#); June 12, 2026

Section 1: Narrative

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

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

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

Section 2: Description of Data and Sources

Discussion with Property Tax Oversight

Section 3: Methodology (Include Assumptions and Attach Details)

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

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Pari-Mutuel

Issue: Cardroom Tax Rate Reduction

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 40

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: February 27, 2026 as [HB 7031 – Section 44](#); June 12, 2026

Section 1: Narrative

a. Current Law: As stated in s. 849.086(13)(a), F.S.:

“Each cardroom operator shall pay a tax to the state of 8 percent of the cardroom operation's monthly gross receipts.”

b. Proposed Change: PCB WMC 26-01 – Section 44 amends s. 849.086(13)(a), F.S., by decreasing the current tax rate by three percentage points.

“Each cardroom operator shall pay a tax to the state of 5 percent of the cardroom operation's monthly gross receipts.”

Section 2: Description of Data and Sources

[Pari-Mutuel Revenue Estimating Conference \(January 9, 2026\)](#)

[Pari-Mutuel Impact Analysis – Chapter Law 2025-208, HB 7031 Section 90 \(July 2025\)](#)

Section 3: Methodology (Include Assumptions and Attach Details)

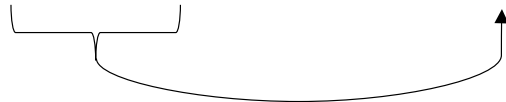
Adjusting for the 3-percentage-point reduction in the 8-percent tax rate, the model uses the adopted forecast from the January 9, 2026, Pari-Mutuel Revenue Estimating Conference and reduces Total Cardroom Gross Receipts by 37.5%.

The lower cardroom gross receipts are then split evenly between General Revenue (GR) and the Pari-Mutuel Wagering Trust Fund (PMWTF), as per s. 849.086(13)(c), F.S.

The amount deposited to PMWTF is subject to the 8% GR Service Charge. Due to the lowered amount deposited into PMWTF, the GR Service Charge collected also reflects the reduced amount.

Below are the fiscal year calculations:

		Revenue	Distributions		PMWTF Components	
		Total Cardroom Gross Receipts	General Revenue (Cardrooms)	Total PMWTF (Cardrooms)	8% Service Charge	Net PMWTF
2026-27	Adopted January 2026	18.6	9.3	9.3	0.7	8.6
2026-27	Bill Proposal	11.6	5.8	5.8	0.5	5.3
2026-27	Impact (Loss)	(7.0)	(3.5)	(3.5)	(0.2)	(3.3)
2027-28*	Adopted January 2026	18.9	9.5	9.5	0.8	8.7
2027-28	Bill Proposal	11.8	5.9	5.9	0.5	5.4
2027-28*	Impact (Loss)	(7.1)	(3.6)	(3.6)	(0.3)	(3.3)
2028-29	Adopted January 2026	19.2	9.6	9.6	0.8	8.8
2028-29	Bill Proposal	12.0	6.0	6.0	0.5	5.5
2028-29	Impact (Loss)	(7.2)	(3.6)	(3.6)	(0.3)	(3.3)
2029-30	Adopted January 2026	19.4	9.7	9.7	0.8	8.9
2029-30*	Bill Proposal	12.1	6.1	6.1	0.5	5.6
2029-30*	Impact (Loss)	(7.3)	(3.6)	(3.6)	(0.3)	(3.3)
2030-31*	Adopted January 2026	19.7	9.9	9.9	0.8	9.1
2030-31*	Bill Proposal	12.3	6.2	6.2	0.5	5.7
2030-31	Impact (Loss)	(7.4)	(3.7)	(3.7)	(0.3)	(3.4)



*Note: Numbers may not add due to rounding

REVENUE ESTIMATING CONFERENCE

Revenue Source: Pari-Mutuel

Issue: Cardroom Tax Rate Reduction

Bill Number(s): HB 7031-E

Section 4: Proposed Revenue Impact

There are three changes resulting from the 3-percentage-point reduction in cardroom tax:

1. The initial amount transferred to General Revenue decreases by 37.5%.
2. The initial amount transferred to the Pari-Mutuel Wagering Trust Fund decreases by 37.5%.
3. The Service Charge to General Revenue will be lower because of the reduced amount entering PMWTF.

The tables below show the impact on General Revenue, PMWTF distributions, and GR Service Charge, reflecting a one-month lag for cash in FY 2026-27.

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (3.2)	\$ (3.5)		
2027-28			\$ (3.6)	\$ (3.6)		
2028-29			\$ (3.6)	\$ (3.6)		
2029-30			\$ (3.6)	\$ (3.6)		
2030-31			\$ (3.7)	\$ (3.7)		

GR Service Charge	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (0.2)	\$ (0.2)		
2027-28			\$ (0.3)	\$ (0.3)		
2028-29			\$ (0.3)	\$ (0.3)		
2029-30			\$ (0.3)	\$ (0.3)		
2030-31			\$ (0.3)	\$ (0.3)		

Net GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (3.4)	\$ (3.7)		
2027-28			\$ (3.9)	\$ (3.9)		
2028-29			\$ (3.9)	\$ (3.9)		
2029-30			\$ (3.9)	\$ (3.9)		
2030-31			\$ (4.0)	\$ (4.0)		

PMWTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (3.1)	\$ (3.3)		
2027-28			\$ (3.3)	\$ (3.3)		
2028-29			\$ (3.3)	\$ (3.3)		
2029-30			\$ (3.3)	\$ (3.3)		
2030-31			\$ (3.4)	\$ (3.4)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Pari-Mutuel

Issue: Cardroom Tax Rate Reduction

Bill Number(s): HB 7031-E

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2025-26	(3.4)	(3.7)	(3.1)	(3.3)	0.0	0.0	(6.5)	(7.0)
2026-27	(3.9)	(3.9)	(3.3)	(3.3)	0.0	0.0	(7.2)	(7.2)
2027-28	(3.9)	(3.9)	(3.3)	(3.3)	0.0	0.0	(7.2)	(7.2)
2028-29	(3.9)	(3.9)	(3.3)	(3.3)	0.0	0.0	(7.2)	(7.2)
2029-30	(4.0)	(4.0)	(3.4)	(3.4)	0.0	0.0	(7.4)	(7.4)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Slot Machine Tax/ Slot Facility License Fees

Issue: Slot Machine Tax Reduction

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 36

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: February 27, 2026; revised March 6, 2026 as [HB 7031 – Section 34](#); June 12, 2026

Section 1: Narrative

a. Current Law:

- (1) Section 551.106(1)(a), F.S., states that facilities with slot machine licenses “must pay the commission a nonrefundable license fee of \$2 million for the succeeding 12 months of licensure.” Under current law, only thoroughbred permitholders are not required to pay an annual fee.
- (2) Section 551.106(2)(a), F.S., states that the tax rate on slot machine revenues is 35 percent.

b. Proposed Change: PCB WMC 26-01 – Section 44 amends s. 551.106, F.S., in two ways:

- (1) Section 551.106(1)(a), F.S., is amended to include “Beginning July 1, 2026, any permitholder that held a valid slot license as of January 1, 2026, that is prohibited from conducting live racing by the Florida Constitution and is located in a county where the Seminole Tribe of Florida operates at least two casinos, is exempt from paying the annual license fee pursuant to this subsection and is not required to pay an annual license fee to the commission as a condition of renewal.”
- (2) Section 551.106(2)(a), F.S., is amended to lower the tax rate on slot machine revenues to 34 percent.

Section 2: Description of Data and Sources

[Slot Machine Revenues – Revenue Estimating Conference \(January 9, 2026\)](#)

Florida Gaming Control Commission (Communication in February 2026)

Section 3: Methodology (Include Assumptions and Attach Details)

There are two changes due to the amended language under Section 34:

- (1) Currently, only one facility would be affected by the proposed language under s. 551.106(1)(a), F.S. As such, there is a \$2.0 million reduction in Facility License Fees:

Other Collections				
		Facility License Fees	Addictive Gambling	Occupational License Fees (including fingerprints fees)
2026-27	Adopted Forecast	14.0	2.0	0.2
	Bill Proposal	12.0	2.0	0.2
	Difference	(2.0)	-	-
2027-28	Previous Forecast	14.0	2.0	0.3
	Bill Proposal	12.0	2.0	0.3
	Difference	(2.0)	-	-
2028-29	Previous Forecast	14.0	2.0	0.2
	Bill Proposal	12.0	2.0	0.2
	Difference	(2.0)	-	-
2029-30	Previous Forecast	14.0	2.0	0.2
	Bill Proposal	12.0	2.0	0.2
	Difference	(2.0)	-	-
2030-31	Previous Forecast	14.0	2.0	0.3
	Bill Proposal	12.0	2.0	0.3
	Difference	(2.0)	-	-

REVENUE ESTIMATING CONFERENCE

Revenue Source: Slot Machine Tax/ Slot Facility License Fees

Issue: Slot Machine Tax Reduction

Bill Number(s): HB 7031-E

(2) Due to the change in s. 551.106(2)(a), F.S., there is a 1-percentage-point reduction in the tax rate on slot machine revenues:

		FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Gulfstream	Adopted January 2026	\$ 21.9	\$ 22.1	\$ 22.4	\$ 22.7	\$ 23.0
	Bill Proposal	\$ 21.2	\$ 21.5	\$ 21.8	\$ 22.1	\$ 22.3
	Impact (Loss)	\$ (0.7)	\$ (0.6)	\$ (0.6)	\$ (0.6)	\$ (0.7)
Big Easy	Adopted January 2026	\$ 12.9	\$ 13.1	\$ 13.2	\$ 13.3	\$ 13.5
	Bill Proposal	\$ 12.6	\$ 12.7	\$ 12.8	\$ 12.9	\$ 13.1
	Impact (Loss)	\$ (0.3)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)
Magic City-Gretna	Adopted January 2026	\$ 55.7	\$ 56.3	\$ 57.0	\$ 57.7	\$ 58.4
	Bill Proposal	\$ 54.1	\$ 54.7	\$ 55.4	\$ 56.0	\$ 56.7
	Impact (Loss)	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (1.7)	\$ (1.7)
Calder	Adopted January 2026	\$ 32.8	\$ 33.1	\$ 33.3	\$ 33.5	\$ 33.8
	Bill Proposal	\$ 31.9	\$ 32.1	\$ 32.3	\$ 32.6	\$ 32.8
	Impact (Loss)	\$ (0.9)	\$ (1.0)	\$ (1.0)	\$ (0.9)	\$ (1.0)
Pompano	Adopted January 2026	\$ 46.8	\$ 47.4	\$ 48.0	\$ 48.6	\$ 49.2
	Bill Proposal	\$ 45.4	\$ 46.0	\$ 46.6	\$ 47.2	\$ 47.7
	Impact (Loss)	\$ (1.4)	\$ (1.4)	\$ (1.4)	\$ (1.4)	\$ (1.5)
Miami Jai-Alai	Adopted January 2026	\$ 29.8	\$ 30.0	\$ 30.3	\$ 30.5	\$ 30.8
	Bill Proposal	\$ 28.9	\$ 29.1	\$ 29.4	\$ 29.6	\$ 29.9
	Impact (Loss)	\$ (0.9)	\$ (0.9)	\$ (0.9)	\$ (0.9)	\$ (0.9)
Hialeah	Adopted January 2026	\$ 34.2	\$ 34.5	\$ 34.7	\$ 35.0	\$ 35.3
	Bill Proposal	\$ 33.2	\$ 33.5	\$ 33.7	\$ 34.0	\$ 34.3
	Impact (Loss)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.0)	\$ (1.0)
Dania	Adopted January 2026	\$ 19.7	\$ 19.9	\$ 20.1	\$ 20.3	\$ 20.5
	Bill Proposal	\$ 19.1	\$ 19.3	\$ 19.5	\$ 19.7	\$ 19.9
	Impact (Loss)	\$ (0.6)	\$ (0.6)	\$ (0.6)	\$ (0.6)	\$ (0.6)
Total	Adopted January 2026	\$ 253.7	\$ 256.3	\$ 258.9	\$ 261.7	\$ 264.3
	Bill Proposal	\$ 246.4	\$ 248.9	\$ 251.5	\$ 254.1	\$ 256.7
	Impact (Loss)	\$ (7.3)	\$ (7.4)	\$ (7.4)	\$ (7.6)	\$ (7.6)

These two categories added together are adopted at the Slots Machine Revenue Estimating Conference.

Below are the total yearly calculations:

Distributions (Taxes & Fees)				
Fiscal Year		EETF	PMWTF	Slots-Related Total
2026-27	Adopted	253.7	16.2	269.9
	Bill Proposal	246.4	14.2	260.6
	Difference	(7.3)	(2.0)	(9.3)
2027-28	Adopted	256.3	16.3	272.6
	Bill Proposal	248.9	14.3	263.2
	Difference	(7.4)	(2.0)	(9.4)
2028-29	Adopted	258.9	16.2	275.1
	Bill Proposal	251.5	14.2	265.7
	Difference	(7.4)	(2.0)	(9.4)
2029-30	Adopted	261.6	16.2	277.8
	Bill Proposal	254.1	14.2	268.3
	Difference	(7.5)	(2.0)	(9.5)
2030-31	Adopted	264.3	16.3	280.6
	Bill Proposal	256.7	14.3	271.0
	Difference	(7.6)	(2.0)	(9.6)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Slot Machine Tax/ Slot Facility License Fees

Issue: Slot Machine Tax Reduction

Bill Number(s): HB 7031-E

Section 4: Proposed Revenue Impact

There are two trust funds affected by the amended language under Section 34:

- (1) Due to the change in s. 551.106(1)(a), F.S., there is a reduction to the Pari-Mutuel Wagering Trust Fund (PMWTF).
- (2) Due to the change in s. 551.106(2)(a), F.S., there is a reduction to the Education Enhancement Trust Fund (EETF).

The tables below show the impact on PMWTF and EETF, reflecting a one-month lag for cash in FY 2026-27 for EETF.

PMWTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (2.0)	\$ (2.0)		
2027-28			\$ (2.0)	\$ (2.0)		
2028-29			\$ (2.0)	\$ (2.0)		
2029-30			\$ (2.0)	\$ (2.0)		
2030-31			\$ (2.0)	\$ (2.0)		

EETF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$ (6.7)	\$ (7.3)		
2027-28			\$ (7.4)	\$ (7.4)		
2028-29			\$ (7.4)	\$ (7.4)		
2029-30			\$ (7.5)	\$ (7.5)		
2030-31			\$ (7.6)	\$ (7.6)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Slot Machine Tax/ Slot Facility License Fees

Issue: Slot Machine Tax Reduction

Bill Number(s): HB 7031-E

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

Slot Facility License Fees

551.106(1)(a)	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(2.0)	(2.0)	0.0	0.0	(2.0)	(2.0)
2027-28	0.0	0.0	(2.0)	(2.0)	0.0	0.0	(2.0)	(2.0)
2028-29	0.0	0.0	(2.0)	(2.0)	0.0	0.0	(2.0)	(2.0)
2029-30	0.0	0.0	(2.0)	(2.0)	0.0	0.0	(2.0)	(2.0)
2030-31	0.0	0.0	(2.0)	(2.0)	0.0	0.0	(2.0)	(2.0)

Slot Machine Tax

551.106(2)(a)	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(6.7)	(7.3)	0.0	0.0	(6.7)	(7.3)
2027-28	0.0	0.0	(7.4)	(7.4)	0.0	0.0	(7.4)	(7.4)
2028-29	0.0	0.0	(7.4)	(7.4)	0.0	0.0	(7.4)	(7.4)
2029-30	0.0	0.0	(7.5)	(7.5)	0.0	0.0	(7.5)	(7.5)
2030-31	0.0	0.0	(7.6)	(7.6)	0.0	0.0	(7.6)	(7.6)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Propane Tanks

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 27

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: 2/20/2026 as [Draft Language](#); 6/12/2026

Section 1: Narrative

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

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

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

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

The language does not exempt the propane itself.

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

Section 2: Description of Data and Sources

E-mail correspondence with DOR.

Email correspondence with the Energy Information Administration.

Energy Information Administration, Florida Propane (Consumer Grade) Refiner Sales Volumes, Excel File Name: pet_cons_refoth_c_sfl_epllpa_mgalpd_a.xls, http://www.eia.gov/dnav/pet/pet_cons_refoth_c_sfl_epllpa_mgalpd_a.htm.

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

US Department of Transportation, Requalification Guide for Propane Cylinders, https://www.phmsa.dot.gov/sites/phmsa.dot.gov/files/docs/propane_en_v3.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

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

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

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Propane Tanks

Bill Number(s): HB 7031-E

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

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

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted a negative indeterminate impact.

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

Propane Tanks
Sales Tax Exemption

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

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

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Tennis Admissions

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 26

Sponsor(s):

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: March 6, 2026 as [Amendment 782234 for SB 7046](#); June 12, 2026

Section 1: Narrative

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

Section 2: Description of Data and Sources

General Revenue, January 23, 2026

Miami Open

TicketMaster

[Florida Tennis](#)

Section 3: Methodology (Include Assumptions and Attach Details)

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

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Tennis Admissions

Bill Number(s): HB 7031-E

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

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

A	B	C	D	E	F	G	H	I	J	K
1										
2	Price Variance Approach:									
3	Florida Tournaments: Miami - Weeks 11/12									
4										
5	Capacity by Ticket Type:					Total Capacity:			Sales Tax:	
6	Stadium Court:	13,318				Stadium Court:	15,000		6%	
7	Grandstand:	5,000				Grandstand:	5,000			
8	Executive:	1,250				Total Attendance (2025):	405,448	28,961		
9	Cabana:	432				Source: https://floridatennis.com/blogs/news/miami-open-presented-by-ita-tournaments-40th-year-attracts-record-400-000-fans-in-2025				
10	Grounds Pass:	8,961								
11						Suite Capacity:				
12	Stadium Pricing:					Max Capacity:		Quantity:		
13	Opening Days:	\$ 37.2	\$ 720.0			Executive:	50	25		
14	Mid-weeks:	\$ 60.5	\$ 2,400			Cabana:		18		
15	Finals:	\$ 93.5	\$ 12,000			Executive Total:	1,250			
16						Cabana Total:	432			
17	Suite Pricing:					Suite Total:	1,682	11.21%		
18	Executive Pricing:					Non-Suite Total:	13,318			
19	Opening Days:	\$ 224.0	\$ 492.8			Tourism & Rec Sales Tax Growth Rates - January 2026 GR:				
20	Mid-weeks:	\$ 481.6	\$ 828.8			2024	8712.5			
21	Finals:	\$ 952.0	\$ 1,243.2			2025	9195.7	5.5%		
22						2026	9448.5	2.7%		
23	Cabana Pricing:					2027	9582.8	1.4%		
24	Opening Days:	\$ 252.0	\$ 302.4			2028	9849.6	2.8%		
25	Mid-weeks:	\$ 582.4	\$ 1,568.0			2029	10144.7	3.0%		
26	Finals:	\$ 896.0	\$ 3,808.0			2030	10460	3.1%		
27										
28	Grandstand Pricing:									
29	Opening Days:	44.5	339.38			Stadium Sales Tax:				
30	Mid-weeks:	117.5	726.06				Low:	High:		
31	Finals:	49.5	406.78			Opening Days:	\$ 29,725.78	\$ 575,337.60		
32						Mid-weeks:	\$ 48,344.34	\$ 1,917,792.00		
33	Grounds Pass Pricing:					Finals:	\$ 74,713.98	\$ 9,588,960.00		
34	Grounds Pass (GA):	\$ 33.5	\$ 83.5							
35						Suite Sales Tax:				
36	Stadium Totals:						Low:	High:		
37	Opening Days:	\$ 495,429.6	\$ 9,588,960.0			Opening Days:	\$ 48,037.92	\$ 80,251.58		
38	Sales Tax:	\$ 29,725.78	\$ 575,337.60			Mid-weeks:	\$ 107,378.88	\$ 241,885.06		
39	Mid-weeks:	\$ 805,739.0	\$ 31,963,200.0			Finals:	\$ 186,500.16	\$ 509,767.10		
40	Sales Tax:	\$ 48,344.34	\$ 1,917,792.00							
41	Finals:	\$ 1,245,233.0	\$ 159,816,000.0			Grandstand Sales Tax:				
42	Sales Tax:	\$ 74,713.98	\$ 9,588,960.00				Low:	High:		
43						Opening Days:	\$ 13,350.00	\$ 101,814.00		
44	Suite Totals:					Mid-weeks:	\$ 35,250.00	\$ 217,818.00		
45	Executive Totals:					Finals:	\$ 14,850.00	\$ 122,034.00		
46	Opening Days:	\$ 376,768.0	\$ 828,889.6			Grounds Pass Sales Tax:				
47	Sales Tax:	\$ 22,606.08	\$ 49,733.38			Sales Tax:	\$ 18,011	\$ 44,892		
48	Mid-weeks:	\$ 810,051.2	\$ 1,394,041.6							
49	Sales Tax:	\$ 48,603.07	\$ 83,642.50			Total Sales Tax:				
50	Finals:	\$ 1,601,264.0	\$ 2,091,062.4				Low:	High:		
51	Sales Tax:	\$ 96,075.84	\$ 125,463.74			Opening Days:	\$ 109,124.44	\$ 802,295.65		
52						Mid-weeks:	\$ 208,983.97	\$ 2,422,387.52		
53	Cabana Totals:					Finals:	\$ 294,074.89	\$ 10,265,653.57		
54	Opening Days:	\$ 423,864.0	\$ 508,636.8			Total:	\$ (612,183.30)	\$ (13,490,336.73)		
55	Sales Tax:	\$ 25,431.84	\$ 30,518.21							
56	Mid-weeks:	\$ 979,596.8	\$ 2,637,376.0							
57	Sales Tax:	\$ 58,775.81	\$ 158,242.56							
58	Finals:	\$ 1,507,072	\$ 6,405,056							
59	Sales Tax:	\$ 90,424.32	\$ 384,303.36							
60						Total Impact:				
61	Grandstand Totals:					FY	Low	Middle	High	
62	Opening Days:	\$ 222,500.00	\$ 1,696,900.00			2026-27	\$(0.6 M)		\$(13.9 M)	
63	Sales Tax:	\$ 13,350.00	\$ 101,814.00			2027-28	\$(0.6 M)		\$(14.1 M)	
64	Mid-weeks:	\$ 587,500.00	\$ 3,630,300.00			2028-29	\$(0.7 M)		\$(14.4 M)	
65	Sales Tax:	\$ 35,250.00	\$ 217,818.00			2029-30	\$(0.7 M)		\$(14.9 M)	
66	Finals:	\$ 247,500.00	\$ 2,033,900.00			2030-31	\$(0.7 M)		\$(15.3 M)	
67	Sales Tax:	\$ 14,850.00	\$ 122,034.00							
68										
69	Grounds Pass Totals:									
70	Grounds Pass (GA):	\$ 300,179	\$ 748,208							
71	Sales Tax:	\$ 18,011	\$ 44,892							
72										
73										

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Refund Interest Provisions

Bill Number(s): HB 7031E

☐ **Entire Bill**

☒ **Partial Bill:** Sections 29 & 30

Sponsor(s): Representative Duggan

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

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

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

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

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

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

Interest begins to accrue on the 91st day following the postmark date of the refund application, the date the Department receives the mailed request if no postmark date is present, or the date of an electronic submission. Interest begins to accrue at that time regardless of the completeness of the refund application. The Department of Revenue may deny a refund application if it is incomplete, and the requestor may challenge the denial. If the Department notified the applicant of any errors and requested additional information within 30 days of receipt of the refund application, the refund was denied, the requestor protested, and during the protest the requestor provides any additional information to substantiate the claim, the interest will instead begin to accrue from the 91st day following the receipt of that information.

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

Section 2: Description of Data and Sources

Refunds data provided by the Department of Revenue

General Revenue Estimating Conference, January 23, 2026

Transportation Revenue Estimating Conference, January 12, 2026

Section 3: Methodology (Include Assumptions and Attach Details)

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

The proposed language requires that interest accrues from the 91st day following the postmark of a refund application. A refund application cannot be processed in good faith until it is determined to be complete. Under the proposed change, the Department is incentivized to respond quickly. If the Department does not notify a requestor of any errors and request additional information within 30 days of receipt of the refund application, a strong incentive is created for the taxpayer to draw out the process as long as possible to maximize the interest accrued. Even if the application is denied and later protested, if the Department misses the 30-day window, the Department will owe interest starting the 91st day following the postmark of a refund application, regardless of how long it takes the taxpayer to provide a complete refund application.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Refund Interest Provisions

Bill Number(s): HB 7031E

A change in incentive structure generally leads to a change in behavior. It is likely that the change would result in the Department of Revenue doing everything in its power to respond to all refund applications that are not complete within 30 days of receipt. Should they remain incomplete, the Department would no longer be able to work with the requestor for an extended time to get the application complete but rather would deny the refund application to avoid the interest accruing beginning on the 91st day. This leads to the low estimate, a negative indeterminate amount between zero and the middle estimate.

It is also reasonable to expect, however, that the Department may not respond to all refund applications that are not complete within 30 days of receipt. In this case, the strong incentive to delay as discussed above leads to the high estimate.

The table in the workpapers is based on data produced for an estimate presented at the [February 20, 2026 Impact Conference](#) and represents the amount of interest that would have been paid on refunds made by tax source in Fiscal Year 2024-25 and grows them out over the forecast horizon based on their respective tax source growth rates. The original data looked at all refunds paid in that period, calculated how much interest would have been paid if interest were accrued beginning on the 91st day after the refund application was received, and subtracted any actual interest paid. The impact of that bill included instances where the department notified the applicant of any errors and requested additional information within 30 days of receipt of the refund application, the refund was denied, the requestor protested, and during the protest the requestor provided additional information to substantiate the claim. For those instances under that bill language, the interest was calculated from 91 days after the postmark date, while in this language, it should now instead be calculated from 91 days after the last piece of additional information to substantiate the claim was received in protest. Refunds that met these conditions could not be recalculated as it is not historically recorded when the last piece of additional information to substantiate the claim was received in protest. The calculated interest on such refunds in the original analysis was removed from this impact and as such, the impact here is slightly understated. Further, this assumes no change in behavior by the Department of Revenue or by the requestors. This is presented as the middle estimate. The impact in the first year is reduced by 75 percent, as the bill applies only to claims filed on or after January 1, 2027, and these claims could not accrue interest until an additional 91 days pass.

Section 4: Proposed Revenue Impact

	Low		Middle		High	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(**)	(**)	\$(2.4 M)	\$(9.7 M)	(**)	(**)
2027-28	(**)	(**)	\$(9.9 M)	\$(9.9 M)	(**)	(**)
2028-29	(**)	(**)	\$(10.0 M)	\$(10.0 M)	(**)	(**)
2029-30	(**)	(**)	\$(10.2 M)	\$(10.2 M)	(**)	(**)
2030-31	(**)	(**)	\$(10.4 M)	\$(10.4 M)	(**)	(**)

Revenue Distribution: Tax Source Matching the Refund Request

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the middle estimate, with the “other” impact divided evenly between Sales and Use Tax and Motor Fuel Tax.

Fuel Tax	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(0.2)	(1.1)	(0.1)	(0.4)	(0.3)	(1.5)
2027-28	0.0	0.0	(1.1)	(1.1)	(0.4)	(0.4)	(1.5)	(1.5)
2028-29	0.0	0.0	(1.1)	(1.1)	(0.4)	(0.4)	(1.5)	(1.5)
2029-30	0.0	0.0	(1.1)	(1.1)	(0.5)	(0.5)	(1.6)	(1.6)
2030-31	0.0	0.0	(1.1)	(1.1)	(0.5)	(0.5)	(1.6)	(1.6)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Refund Interest Provisions

Bill Number(s): HB 7031E

Sales and Use Tax	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(1.6)	(6.5)	(Insignificant)	(Insignificant)	(0.1)	(0.2)	(0.2)	(0.6)
2027-28	(6.6)	(6.6)	(Insignificant)	(Insignificant)	(0.2)	(0.2)	(0.6)	(0.6)
2028-29	(6.8)	(6.8)	(Insignificant)	(Insignificant)	(0.2)	(0.2)	(0.6)	(0.6)
2029-30	(6.8)	(6.8)	(Insignificant)	(Insignificant)	(0.2)	(0.2)	(0.6)	(0.6)
2030-31	(6.8)	(6.8)	(Insignificant)	(Insignificant)	(0.2)	(0.2)	(0.7)	(0.7)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(0.2)	(1.0)	(0.5)	(1.8)	(2.1)	(8.3)
2027-28	(1.0)	(1.0)	(1.8)	(1.8)	(8.4)	(8.4)
2028-29	(1.0)	(1.0)	(1.8)	(1.8)	(8.6)	(8.6)
2029-30	(1.1)	(1.1)	(1.9)	(1.9)	(8.7)	(8.7)
2030-31	(1.1)	(1.1)	(2.0)	(2.0)	(8.8)	(8.8)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	FY	SUT	Other	Fuel											
2	24-25	177.11	5.5	36.7											
3	25-26	126.7	3.6	39.2											
4	26-27	102.5	3	39.2											
5	27-28	103.8	3	40.5											
6	28-29	105.4	3	41.6											
7	29-30	106.9	3	42.6											
8	30-31	108.5	3	43.7											
9															
10	FY	SUT	Other	Fuel											
11	25-26	-28.5%	-34.5%	6.8%											
12	26-27	-19.1%	-16.7%	0.0%											
13	27-28	1.3%	0.0%	3.3%											
14	28-29	1.5%	0.0%	2.7%											
15	29-30	1.4%	0.0%	2.4%											
16	30-31	1.5%	0.0%	2.6%											
17															
18	SUT Impact														
19		High		Middle		Low									
20		Cash	Recurring	Cash	Recurring	Cash	Recurring								
21	2026-27			\$(8.1 M)	\$(8.1 M)										
22	2027-28			\$(8.2 M)	\$(8.2 M)										
23	2028-29			\$(8.4 M)	\$(8.4 M)										
24	2029-30			\$(8.5 M)	\$(8.5 M)										
25	2030-31			\$(8.6 M)	\$(8.6 M)										
26															
27	Fuel Impact								Other Impact						
28		High		Middle		Low				High		Middle		Low	
29		Cash	Recurring	Cash	Recurring	Cash	Recurring			Cash	Recurring	Cash	Recurring	Cash	Recurring
30	2026-27			\$(1.3 M)	\$(1.3 M)				2026-27			\$(0.4 M)	\$(0.4 M)		
31	2027-28			\$(1.3 M)	\$(1.3 M)				2027-28			\$(0.4 M)	\$(0.4 M)		
32	2028-29			\$(1.3 M)	\$(1.3 M)				2028-29			\$(0.4 M)	\$(0.4 M)		
33	2029-30			\$(1.4 M)	\$(1.4 M)				2029-30			\$(0.4 M)	\$(0.4 M)		
34	2030-31			\$(1.4 M)	\$(1.4 M)				2030-31			\$(0.4 M)	\$(0.4 M)		
35															
36	Total Impact								Total Impact - 1/1/27 Start						
37		High		Middle		Low				High		Middle		Low	
38		Cash	Recurring	Cash	Recurring	Cash	Recurring			Cash	Recurring	Cash	Recurring	Cash	Recurring
39	2026-27			\$(9.7 M)	\$(9.7 M)				2026-27			\$(2.4 M)	\$(9.7 M)		
40	2027-28			\$(9.9 M)	\$(9.9 M)				2027-28			\$(9.9 M)	\$(9.9 M)		
41	2028-29			\$(10.0 M)	\$(10.0 M)				2028-29			\$(10.0 M)	\$(10.0 M)		
42	2029-30			\$(10.2 M)	\$(10.2 M)				2029-30			\$(10.2 M)	\$(10.2 M)		
43	2030-31			\$(10.4 M)	\$(10.4 M)				2030-31			\$(10.4 M)	\$(10.4 M)		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Commissions of Property Appraisers and Tax Collectors

Bill Number(s): [HB 7031 – E](#)

☐ **Entire Bill**

☒ **Partial Bill:** Section 2

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. **Current Law:** Subsection 192.091 (2), Florida Statutes, indicates that tax collectors can receive commissions upon the amount of all real and tangible personal property taxes and special assessments collected and remitted on both county taxes and collections on behalf of each taxing district and special assessment district. For non-voted school millage, the commission is paid by the Board of County Commission.
- b. **Proposed Change:** Creates paragraph (c), requiring the board of county commissioners to pay the commissions on the amount of taxes collected from all school millages. Permits tax collectors to waive the commission authorized in paragraph (b) for voted school millages. For the 2026 calendar year only, alters the deadline for communicating a waiver under subparagraph b to September 1, 2026. Repeals this sub-subparagraph January 1, 2027.

Section 2: Description of Data and Sources

Discussions with Property Tax Oversight

Section 3: Methodology (Include Assumptions and Attach Details)

Per discussions with our Property Tax Oversight team, the Department does not receive sufficiently detailed commissions' information from tax collectors to use for this analysis. Notifications of commissions and fees for specific items are handled at the local level & there's variability throughout the state in the treatment of commissions on voted millages. The commission on all school millages will be paid by the Board of County Commissioners, resulting in a decrease in non-school revenues offset by an identical increase in school revenues. Total revenues remain unchanged; therefore, a zero impact is proposed.

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: 06/12/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	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: Exemption for Deployed Servicemember Exemption

Bill Number(s): HB 7031E

☐ **Entire Bill**

☒ **Partial Bill:** Sections 18, 19, & 20

Sponsor(s): Representative Duggan

Month/Year Impact Begins: January 2026

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. **Current Law:** Section 196.173, F.S., provides an exemption for deployed servicemember with a list of which military operations make one eligible for the exemption.
- b. **Proposed Change:** Section 196.173, F.S., is amended to additionally include:
- Atlantic Sentry to the existing paragraph (k)
 - Operation European Assure, Deter and Reinforce, which began in 2014
 - Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023
 - Operations in support of Pacific Deterrence initiatives, which began in 2021
 - Operation Southern Spear, which began in 2025
 - Operation Sharp Sentry, which began in 2010
 - Operations by the Multinational Force and Observers, which began in 1981

Further, it is amended to remove Operation Resolute Support, which began in January 2015 and ended in 2021.

Section 20 provides details specific to roll year 2026. It allows the deadline for application to be August 1 and allows servicemembers deployed in operations added by the bill to include deployment time in 2023, 2024, and 2025 in their calculation for the 2026 exemption. Additionally, a refund of taxes paid in 2024 and 2025 may be available if the servicemember was deployed for more than 365 days during 2023, 2024, and 2025. The refund equals the taxes paid in 2024 and 2025 multiplied by the number of days in excess of 365 that the servicemember was deployed on the added operations during 2023, 2024, and 2025, all divided by 730.

$$\text{Refund} = \frac{(\text{TaxesPaid}_{24} + \text{TaxesPaid}_{25}) * (\text{DaysDeployed}_{23} + \text{DaysDeployed}_{24} + \text{DaysDeployed}_{25} - 365)}{730}$$

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

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

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

Informal Research

Section 3: Methodology (Include Assumptions and Attach Details)

Efforts were undergone to identify the total number of servicemembers active in any of the operations identified under current law. This is estimated at 146,915. There are currently 1,095 of these exemptions in the state. Efforts were undergone to identify the total number of servicemembers active in any of the operations added under the bill. This is estimated at 540,975. Based on the same ratio as the operations under current law, this would suggest an additional 4,032 exemptions as a result of the additional operations.

The share identified in the latest ad valorem estimating conference for this exemption of the total non-school exemption amount is used to represent the forecast of the current law. Dividing this by the 1,095 current households yields an exemption of 98,686 per parcel in 2026. This value for each year is then multiplied by the 4,032 new exemptions to produce a forecast. The number of exemptions claimed has not steadily risen or declined historically, so the 4,032 is used for each year of the forecast window. The statewide aggregate millage rates are applied to arrive at the estimate below.

Further, some amount of servicemembers deployed in the prior 3 years but not in 2026 will be exempt in 2026. Additionally, refunds will be issued for the 2024 and 2025 taxes due based on the formula provided. Because 2024 was a leap year, consisting

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Exemption for Deployed Servicemember Exemption

Bill Number(s): HB 7031E

of 366 days, but the denominator of 730 is presumably made up of two standard 365-day years, the refund calculated can exceed the taxes paid.

Additional assumptions are included in the workpapers to identify the impact of the additional 2026 exemptions and the refunds of taxes paid in 2024 and 2025. First, a number of servicemembers deployed in operations added by the bill that had been deployed in 2023, 2024, and/or 2025 that were not for all of 2026 is assumed to be 50 percent of the total new exemptions in the high, and 5 percent in the low. The average exemption amount in 2024 and 2025 from the respective tax rolls is used to calculate the average refund in those years. It is assumed in the high that all servicemembers receiving the exemption amount in 2026 receive a refund for 2024 and 2025 taxes. This assumption is 20 percent for the low. The middle averages the high and low impacts.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$(30.2 M)	\$(8.4 M)	\$(19.9 M)	\$(8.4 M)	\$(9.7 M)	\$(8.4 M)
2027-28	\$(6.9 M)	\$(8.4 M)	\$(6.9 M)	\$(8.4 M)	\$(6.9 M)	\$(8.4 M)
2028-29	\$(7.2 M)	\$(8.4 M)	\$(7.2 M)	\$(8.4 M)	\$(7.2 M)	\$(8.4 M)
2029-30	\$(7.6 M)	\$(8.4 M)	\$(7.6 M)	\$(8.4 M)	\$(7.6 M)	\$(8.4 M)
2030-31	\$(8.0 M)	\$(8.4 M)	\$(8.0 M)	\$(8.4 M)	\$(8.0 M)	\$(8.4 M)

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted an average of the high and middle estimates.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(25.1)	(8.4)	(25.1)	(8.4)
2027-28	0.0	0.0	0.0	0.0	(6.9)	(8.4)	(6.9)	(8.4)
2028-29	0.0	0.0	0.0	0.0	(7.2)	(8.4)	(7.2)	(8.4)
2029-30	0.0	0.0	0.0	0.0	(7.6)	(8.4)	(7.6)	(8.4)
2030-31	0.0	0.0	0.0	0.0	(8.0)	(8.4)	(8.0)	(8.4)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(9.1)	(3.0)	(16.0)	(5.4)	(25.1)	(8.4)
2027-28	(2.5)	(3.0)	(4.4)	(5.4)	(6.9)	(8.4)
2028-29	(2.6)	(3.0)	(4.6)	(5.4)	(7.2)	(8.4)
2029-30	(2.8)	(3.0)	(4.8)	(5.4)	(7.6)	(8.4)
2030-31	(2.9)	(3.0)	(5.1)	(5.4)	(8.0)	(8.4)

	A	B	C	D	E	F	G	H	I
1	2025 Aggregate Millage Rates								
2	School	5.9510							
3	Non-School	10.4479							
4									
5	Assumptions								
6	Estimated Current Servicemembers in Existing Language						146,915		
7	Estimated Current Servicemembers in New Language						540,975		
8	Multiplier						3.7		
9	Current Households with Exemption						1,095		
10	Implied New Households with Exemption						4,032		
11	Average ex34 in 2025, proxy for tv for refund in 2025						109,137		
12	Average ex34 in 2024, proxy for tv for refund in 2024						96,441		
13									
14	Assumptions					High	Low		
15	Share of 26 deployed that were deployed in 23, 24, 25 that were not in 26					50%	5%		
16	Number active in 23, 24, 25 that were not in 26					2,016	202		
17	Total Exemptions in 26					6,048	4,234		
18	Share of Servicemembers in 2026 Receiving a Refund for 24 Taxes Paid					100%	20%		
19	Number of Refunds for 24 Taxes					6,048	847		
20	2024 School Taxes Refunded					3,471,116	485,956		
21	2024 Non-School Taxes Refunded					6,094,081	853,171		
22	Share of Servicemembers in 2026 Receiving a Refund for 25 Taxes Paid					100%	20%		
23	Number of Refunds for 25 Taxes					6,048	847		
24	2025 School Taxes Refunded					3,928,053	549,927		
25	2025 Non-School Taxes Refunded					6,896,304	965,483		
26									
27	School Impact								
28		High		Middle		Low		Average High and Middle	
29		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
30	2026-27	\$(11.0 M)	\$(3.0 M)	\$(7.2 M)	\$(3.0 M)	\$(3.5 M)	\$(3.0 M)	\$(9.1 M)	\$(3.0 M)
31	2027-28	\$(2.5 M)	\$(3.0 M)	\$(2.5 M)	\$(3.0 M)	\$(2.5 M)	\$(3.0 M)	\$(2.5 M)	\$(3.0 M)
32	2028-29	\$(2.6 M)	\$(3.0 M)	\$(2.6 M)	\$(3.0 M)	\$(2.6 M)	\$(3.0 M)	\$(2.6 M)	\$(3.0 M)
33	2029-30	\$(2.8 M)	\$(3.0 M)	\$(2.8 M)	\$(3.0 M)	\$(2.8 M)	\$(3.0 M)	\$(2.8 M)	\$(3.0 M)
34	2030-31	\$(2.9 M)	\$(3.0 M)	\$(2.9 M)	\$(3.0 M)	\$(2.9 M)	\$(3.0 M)	\$(2.9 M)	\$(3.0 M)
35									
36	Non-School Impact								
37		High		Middle		Low		Average High and Middle	
38		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
39	2026-27	\$(19.2 M)	\$(5.3 M)	\$(12.7 M)	\$(5.3 M)	\$(6.2 M)	\$(5.3 M)	\$(16.0 M)	\$(5.35 M)
40	2027-28	\$(4.4 M)	\$(5.3 M)	\$(4.4 M)	\$(5.3 M)	\$(4.4 M)	\$(5.3 M)	\$(4.4 M)	\$(5.35 M)
41	2028-29	\$(4.6 M)	\$(5.3 M)	\$(4.6 M)	\$(5.3 M)	\$(4.6 M)	\$(5.3 M)	\$(4.6 M)	\$(5.35 M)
42	2029-30	\$(4.8 M)	\$(5.3 M)	\$(4.8 M)	\$(5.3 M)	\$(4.8 M)	\$(5.3 M)	\$(4.8 M)	\$(5.35 M)
43	2030-31	\$(5.1 M)	\$(5.3 M)	\$(5.1 M)	\$(5.3 M)	\$(5.1 M)	\$(5.3 M)	\$(5.1 M)	\$(5.35 M)
44									
45	Total Impact								
46		High		Middle		Low		Average High and Middle	
47		Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
48	2026-27	\$(30.2 M)	\$(8.4 M)	\$(19.9 M)	\$(8.4 M)	\$(9.7 M)	\$(8.4 M)	\$(25.1 M)	\$(8.4 M)
49	2027-28	\$(6.9 M)	\$(8.4 M)	\$(6.9 M)	\$(8.4 M)	\$(6.9 M)	\$(8.4 M)	\$(6.9 M)	\$(8.4 M)
50	2028-29	\$(7.2 M)	\$(8.4 M)	\$(7.2 M)	\$(8.4 M)	\$(7.2 M)	\$(8.4 M)	\$(7.2 M)	\$(8.4 M)
51	2029-30	\$(7.6 M)	\$(8.4 M)	\$(7.6 M)	\$(8.4 M)	\$(7.6 M)	\$(8.4 M)	\$(7.6 M)	\$(8.4 M)
52	2030-31	\$(8.0 M)	\$(8.4 M)	\$(8.0 M)	\$(8.4 M)	\$(8.0 M)	\$(8.4 M)	\$(8.0 M)	\$(8.4 M)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Homestead Benefits for Certain Federal Officers

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 14, 15 & 16

Sponsor(s): Representative Duggan

Month/Year Impact Begins: January 2026

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. **Current Law:** Section 196.061 lists what constitutes the abandonment of a homestead. Renting out property that previously received the homestead exemption shall constitute as abandonment of the homestead until dwelling is physically occupied by the owner. This provision does not apply to members of the United States armed forces or service volunteers whose service is the result of mandatory obligation. The section states that valid military transfer orders are sufficient to maintain the homestead.

Section 196.015 of F.S. provides the factual determination of permanent residency by Property Appraisers based on specific parameters and documentation.

- b. **Proposed Change:** Section 196.061 is amended such that individuals employed full-time by the US Government as a diplomatic, intelligence, consular, or foreign service officer who are deployed out of the state may also maintain permanent residency if their homestead is rented out, provided the property appraiser is presented with documentation proof.

The validity of military transfer order is moved to section 196.015. Further elaboration on documentation necessary for newly eligible federal officers is also added to this section.

Section 2: Description of Data and Sources

2025 Final NAL Property Roll

January 2026 Ad Valorem Estimating Conference Results

Section 3: Methodology (Include Assumptions and Attach Details)

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

Since this language first impacts the 2026 roll, this captures employees that began renting their primary residence in 2025. Under the bill, the base parcel continues to be assessed as a homestead property and was forecasted as such using the 2026 January Ad Valorem Estimating Conference results. Under current law, the homestead would be considered as abandoned; and the homestead benefits would be lost. The assessed value for the base parcel under current law was forecasted using the minimum of the Save Our Homes growth rate and the forecasted just value.

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

The Conference previously [adopted](#) a negative indeterminate for similar proposed language.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Homestead Benefits for Certain Federal Officers

Bill Number(s): HB 7031-E

Section 4: Proposed Revenue Impact

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

Revenue Distribution: Ad Valorem

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted a negative indeterminate impact.

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

	A	B	C	D	E	F	G	H	I
1									
2	<i>2025 Aggregate Millage Rates</i>								
3	School	5.9510							
4	Non-school	10.4479							
5									
6	<i>Select Federal Employee Assumptions</i>								
7	Year	# Stationed							
8	2025	5							
9	2026	5							
10	2027	5		Central Tendency	Just Value	School Diff	Non-school Diff		
11	2028	5		Median	\$ 338,980	\$ 120,474	\$ 120,752		
12	2029	5		Mean	\$ 458,325	\$ 171,410	\$ 171,798		
13	2030	10							
14	2031	5							
15									
16	<i>Central Tendency</i>	Mean							
17									
18	Year	SOH							
19	2026	2.7%							
20	2027	2.8%							
21	2028	2.4%							
22	2029	2.2%							
23	2030	2.1%							
24	2031	2.4%							
25	2032	2.2%							
26									
27	<i>School</i>			<i>Non-School</i>					
28		Tax Impact			Tax Impact				
29	2026	\$(0.006 M)		2026	\$(0.012 M)				
30	2027	\$(0.013 M)		2027	\$(0.012 M)				
31	2028	\$(0.021 M)		2028	\$(0.041 M)				
32	2029	\$(0.030 M)		2029	\$(0.059 M)				
33	2030	\$(0.043 M)		2030	\$(0.083 M)				
34	2031	\$(0.057 M)		2031	\$(0.128 M)				
35									
36	<i>Total Impact</i>								
37		<i>High</i>		<i>Middle</i>		<i>Low</i>			
38		Cash	Recurring	Cash	Recurring	Cash	Recurring		
39	2026-27			\$(0.02 M)	\$(0.19 M)				
40	2027-28			\$(0.02 M)	\$(0.19 M)				
41	2028-29			\$(0.06 M)	\$(0.19 M)				
42	2029-30			\$(0.09 M)	\$(0.19 M)				
43	2030-31			\$(0.13 M)	\$(0.19 M)				
44									

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Packinghouse

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

☐ **Entire Bill**

☒ **Partial Bill:** Sections 7 & 8

Sponsor(s): Representative Duggan

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. **Current Law:** Packinghouses are not currently assessed as agricultural land.
- b. **Proposed Change:** Creates s. 193.4616, Florida Statutes: which defines “Packinghouse” for the purposes of this section to read: “... in fresh form, if such building, structure, or place is located on, or contiguous with, land with an agricultural classification.” Further, for agricultural purposes, assesses packinghouses and the land on which they are located, to be considered part of the average yield per acre and shall have no separately assessable contributory value, if used exclusively for the processing of fruit or vegetable products harvested from agricultural land that is owned by the owner of the packinghouse. Requires the land on which the packinghouse is located and the land from which the agricultural products are harvested to share the same ownership in order to qualify for the assessment under this section.

Section 2: Description of Data and Sources

NAL 2025 Final Roll

Discussion with Property Tax Oversight

Section 3: Methodology (Include Assumptions and Attach Details)

Based on the 2025 NAL Final Roll, 347 Packinghouses were identified & used in this analysis. School & Non-School taxable values and land square footage were multiplied by an assumed price per acre to ascertain the taxable value under this bill. Statewide Aggregate Millages Rates for School & Non-School were applied to calculate their impacts which were then grown by the Statewide Agricultural Growth Rates from the most recent Ad Valorem Conference to arrive at an impact.

On the NAL roll, use code 44 represents fruit, vegetable, and meat packing plants. The “High” represents all packinghouses less Meat, Seafood & Dairy packinghouses that could clearly be identified on the Roll. The “Low” represents the packinghouses that, based on the owner name, explicitly packed fruits or vegetables. The language first applies to the 2027 Tax Roll; therefore the 2026-27 cash impact is \$0. The impact is the table presented below.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$0	\$(16.4 M)			\$0	\$(1.2 M)
2027-28	\$(15.1 M)	\$(16.4 M)			\$(1.1 M)	\$(1.2 M)
2028-29	\$(15.5 M)	\$(16.4 M)			\$(1.1 M)	\$(1.2 M)
2029-30	\$(16.0 M)	\$(16.4 M)			\$(1.2 M)	\$(1.2 M)
2030-31	\$(16.4 M)	\$(16.4 M)			\$(1.2 M)	\$(1.2 M)

Revenue Distribution: Ad Valorem

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Packinghouse

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

Section 5: Consensus Estimate (Adopted: 06/12/2026) Because there is limited data as to which parcels would qualify, the Conference adopted a negative indeterminate impact.

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

	A	B	C	D	E	F	G	H	I
1									
2		<i>Series: Packinghouses less Meat, Seafood & Dairy</i>			<i>Series: Fruit & Vegetable Packinghouses</i>				
3		<i>School Impact:</i>			<i>School Impact:</i>			<i>Exclusive Owner Share:</i>	
4		<i>FY</i>	<i>High</i>		<i>FY</i>	<i>Low</i>		100%	
5		2026-27	\$(5.9 M)		2026-27	\$(0.4 M)			
6		2027-28	\$(6.0 M)		2027-28	\$(0.4 M)		<i>Share Boardering Ag Land:</i>	
7		2028-29	\$(6.2 M)		2028-29	\$(0.5 M)		100%	
8		2029-30	\$(6.3 M)		2029-30	\$(0.5 M)			
9		2030-31	\$(6.5 M)		2030-31	\$(0.5 M)		<i>Price per Acre:</i>	
10								\$	500
11		<i>Non-School Impact:</i>			<i>Non-School Impact:</i>				
12		<i>FY</i>	<i>High</i>		<i>FY</i>	<i>Low</i>		General Crop Land Acreage ranges from \$300-\$1000 per acre.	
13		2026-27	\$(8.8 M)		2026-27	\$(0.6 M)			
14		2027-28	\$(9.1 M)		2027-28	\$(0.7 M)		Citrus Acreage ranges from \$1200-\$2500 per acre.	
15		2028-29	\$(9.4 M)		2028-29	\$(0.7 M)			
16		2029-30	\$(9.6 M)		2029-30	\$(0.7 M)		Source: Property Tax Oversight	
17		2030-31	\$(9.9 M)		2030-31	\$(0.7 M)			
18									
19		<i>Total Impact:</i>			<i>Total Impact:</i>				
20		<i>FY</i>	<i>High</i>		<i>FY</i>	<i>Low</i>			
21		2026-27	\$(14.7 M)		2026-27	\$(1.1 M)			
22		2027-28	\$(15.1 M)		2027-28	\$(1.1 M)			
23		2028-29	\$(15.5 M)		2028-29	\$(1.1 M)			
24		2029-30	\$(16.0 M)		2029-30	\$(1.2 M)			
25		2030-31	\$(16.4 M)		2030-31	\$(1.2 M)			
26									
27		<i>Packinghouses Count:</i>			<i>Packinghouses Count:</i>				
28		347			30				
29									
30									

REVENUE ESTIMATING CONFERENCE

Revenue Source: Counties Medicaid Share

Issue: County Contributions to Medicaid

Bill Number(s): HB 5003-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 59

Sponsor(s): Representative McClure

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: 6/12/2026 **SUPERSEDED BY THE REVIEW COMPLETED ON JULY 23, 2026, [SEE ANALYSIS FOR IMPACT.](#)**

Section 1: Narrative

- a. Current Law:** Per s. 409.915 (1), F.S., the term "state Medicaid expenditures" means those expenditures used as matching funds for the federal Medicaid program. Section 27 of chapter 2023-240, Laws of Florida redefined "state Medicaid expenditures" to "not include funds specifically assessed by any local governmental entity and used as the nonfederal share for the hospital directed payment program after July 1, 2021.
- b. Proposed Change:** Section 59 of HB 5003 extends the expiration date of section 27 of chapter 2023-240, Laws of Florida to July 1, 2027.

Section 2: Description of Data and Sources

December 22, 2025, Social Services Estimating Conference Long-term Medicaid Services and Expenditures Forecast

FY 2023-2024 AHCA Medicaid Reconciliation-July 2023 - June 2024

FY 2024-2025 AHCA Medicaid Reconciliation - July 2024 - June 2025

FY 2023-24 Appropriation Ledger Detail Report by Fund/Category

FY 2024-25 Appropriation Ledger Detail Report by Fund/Category

Section 3: Methodology (Include Assumptions and Attach Details)

By subtracting the FY 2023-24 and FY 2024-25 Hospital Direct Payment Program state expenditures in the AHCA Reconciliation report from the total state Medicaid expenditures for those fiscal years, the new FY 2026-27 Counties' Medicaid Share is calculated using this revised state Medicaid expenditures definition under HB 5003 S. 59. (See attached)

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.65	0.65		
2027-28			0.70	0.70		
2028-29			0.70	0.70		
2029-30			0.74	0.74		
2030-31			0.75	0.75		

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.7	0.7	0.0	0.0	0.0	0.0	0.7	0.7
2027-28	0.7	0.7	0.0	0.0	0.0	0.0	0.7	0.7
2028-29	0.7	0.7	0.0	0.0	0.0	0.0	0.7	0.7
2029-30	0.7	0.7	0.0	0.0	0.0	0.0	0.7	0.7
2030-31	0.8	0.8	0.0	0.0	0.0	0.0	0.8	0.8

SOCIAL SERVICES ESTIMATING CONFERENCE OF December 22, 2025											
County Contributions to Medicaid per s. 409.915, F.S.											
									NEW FORECAST		
December 2025	% Change	Completed SFY 1 State Medicaid Exp		Completed SFY 2 State Medicaid Exp		% Chg	County Contribution		FY	June 2026	% Change
2026-27	\$ 432.1	1.3%	2023-24 \$ 15,142.1	2024-25 \$ 15,335.0	1.3%	\$ 432.1	2026-27	\$ 432.1	2026-27	\$ 432.1	1.3%
2027-28	\$ 464.9	7.6%	2024-25 \$ 15,335.0	2025-26 \$ 16,498.1	7.6%	\$ 464.9	2027-28	\$ 464.9	2027-28	\$ 464.9	7.6%
2028-29	\$ 465.3	0.1%	2025-26 \$ 16,498.1	2026-27 \$ 16,512.4	0.1%	\$ 465.3	2028-29	\$ 465.3	2028-29	\$ 465.3	0.1%
2029-30	\$ 489.5	5.2%	2026-27 \$ 16,512.4	2027-28 \$ 17,372.7	5.2%	\$ 489.5	2029-30	\$ 489.5	2029-30	\$ 489.5	5.2%
2030-31	\$ 500.0	2.1%	2027-28 \$ 17,372.7	2028-29 \$ 17,744.9	2.1%	\$ 500.0	2030-31	\$ 500.0	2030-31	\$ 500.0	2.1%

409.915 County contributions to Medicaid

- (2)(a) For the 2013-2014 state fiscal year, the total amount of the counties' annual contribution is \$269.6 million.
- (b) For the 2014-2015 state fiscal year, the total amount of the counties' annual contribution is \$277 million.
- (c) By March 15, 2015, and each year thereafter, the Social Services Estimating Conference shall determine the percentage change in state Medicaid expenditures by comparing expenditures for the 2 most recent completed state fiscal years.
- (d) For the 2015-2016 state fiscal year through the 2019-2020 state fiscal year, the total amount of the counties' annual contribution shall be the total contribution for the prior fiscal year adjusted by 50 percent of the percentage change in the state Medicaid expenditures as determined by the SSEC.
- (e) For each fiscal year after the 2019-2020 state fiscal year, the total amount of the counties' annual contribution shall be the total contribution for the prior fiscal year adjusted by the percentage change in the state Medicaid expenditures as determined by the Social Services Estimating Conference.

HB 5003-E S.59 Impact Analysis

Total State Share Medicaid Expenditure

FY 2023-24	\$	15,142,129,284.82
FY 2024-25	\$	15,334,958,666.75
Percent Change		1.3%

Counties' Contribution

FY 2026-27	\$	432,100,000.0
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**PREPAID HEALTH PLANS HDPP
(State Share)**

FY 2023-24	\$	1,300,698,797.33
FY 2024-25	\$	1,296,115,120.99

**HB 5003-E S. 59 Adjusted Total State
Share Medicaid Expenditure**

FY 2023-24	\$	13,841,430,487.49
FY 2024-25	\$	14,038,843,545.76
Percent Change		1.4%

HB 5003-E S. 59 Adjusted Counties' Contribution

FY 2026-27	\$	432,700,000.00
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SOCIAL SERVICES ESTIMATING CONFERENCE OF June 12, 2026												
County Contributions to Medicaid per s. 409.915, F.S.												
									NEW FORECAST			
December 2025	% Change	Completed SFY 1 State Medicaid Exp	Completed SFY 2 State Medicaid Exp	% Chg	County Contribution	FY	June 2026	% Change	IMPACT			
2026-27	\$ 432.1	1.3%	2023-24* \$ 13,841.4	2024-25* \$ 14,038.8	1.4%	\$ 432.7	2026-27 \$ 432.7	1.4%	\$	0.65		
2027-28	\$ 464.9	7.6%	2024-25 \$ 15,335.0	2025-26 \$ 16,498.1	7.6%	\$ 465.6	2027-28 \$ 465.6	7.6%	\$	0.70		
2028-29	\$ 465.3	0.1%	2025-26 \$ 16,498.1	2026-27 \$ 16,512.4	0.1%	\$ 466.0	2028-29 \$ 466.0	0.1%	\$	0.70		
2029-30	\$ 489.5	5.2%	2026-27 \$ 16,512.4	2027-28 \$ 17,372.7	5.2%	\$ 490.2	2029-30 \$ 490.2	5.2%	\$	0.74		
2030-31	\$ 500.0	2.1%	2027-28 \$ 17,372.7	2028-29 \$ 17,744.9	2.1%	\$ 500.7	2030-31 \$ 500.7	2.1%	\$	0.75		

409.915 County contributions to Medicaid

- (2)(a) For the 2013-2014 state fiscal year, the total amount of the counties' annual contribution is \$269.6 million.
- (b) For the 2014-2015 state fiscal year, the total amount of the counties' annual contribution is \$277 million.
- (c) By March 15, 2015, and each year thereafter, the Social Services Estimating Conference shall determine the percentage change in state Medicaid expenditures by comparing expenditures for the 2 most recent completed state fiscal years.
- (d) For the 2015-2016 state fiscal year through the 2019-2020 state fiscal year, the total amount of the counties' annual contribution shall be the total contribution for the prior fiscal year adjusted by 50 percent of the percentage change in the state Medicaid expenditures as determined by the SSEC.
- (e) For each fiscal year after the 2019-2020 state fiscal year, the total amount of the counties' annual contribution shall be the total contribution for the prior fiscal year adjusted by the percentage change in the state Medicaid expenditures as determined by the Social Services Estimating Conference.

* Section 41 of HB5003-E extends the expiration of 409.915 (1)(b) that redefined "state Medicaid expenditures" to "not include funds specifically assessed by any local governmental entity and used as

REVENUE ESTIMATING CONFERENCE

Revenue Source: Documentary Stamp Tax

Issue: Documentary Stamp Tax – Alarm System Contractors Exemption 1-Year Extension

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 42

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 1, 2027

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. Current Law:** F.S. 201.21(2): Non-interest-bearing notes are exempt from the documentary stamp tax so long as they are less than \$3,500 and made as payment to an alarm systems contractor in connection with the sale of an alarm system, using the definitions of “alarm system contractor” and “alarm system” from s.489.505 F.S. This language repeals itself on June 30th, 2027 unless reenacted by the legislature.
- b. Proposed Changes:** This language repeals itself on June 30th, 2028, unless reenacted by the legislature.

Section 2: Description of Data and Sources

- a.** Section 201.21(2), F.S. (<https://www.flsenate.gov/Laws/Statutes/2025/201.21>)
- b.** Documentary Stamp Distribution table from the January 23, 2026 General Revenue Conference.
- c.** Revenue Impact Analysis from CS/HB7073, Sections 20 and 21
- a.** Adopted on May 22, 2024
- b.** https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page519-522.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

Assumptions:

- NAICS 561621: Security System Services (except Locksmiths) will contain the bulk of eligible entities.
- NAICS 238210: Electrical and Other Wiring Installation Contractions will contain a small number of eligible entities.
- The \$3,500 cap is irrelevant as there is no limit to the number of such notes that can be used to finance a single alarm system project.
- This payment system is in effect for all the major industry players and is assumed to be mirrored by the smaller players.

The estimate begins by pulling all entities in the two *given NAICS* (561621 and 238210) from the Department of Revenue (DOR) tax return database.

1. It then takes all entities (by business partner, a unique registration identifier) in that pool and include all their other locations from the sales tax data. This is how it estimates alarm system installation from “non-primary” entities.
2. Using this expanded pool of businesses, it sums reported gross sales by pool section, one section for each given NAICS and one section for all the estimated non-primary activity.
3. It assigns *Qualification Rates* to each section, for each impact. Qualification Rates are the percentage of sales in each section capable of being packaged into a note.
 - a. Qualifications rates used here are the same rates as those adopted at the May 22, 2024 impact conference.
4. Arriving at the impact from here is arithmetic:
 - a. Dividing by the \$3,500 cap gives up the number of notes equivalent to the qualifying gross sales.
 - b. \$12.25 is the Notes Tax due on a \$3,500 note.

$$\text{Year "1" Impact} = \frac{\text{FY25 Gross Sales} \times \text{Qualification Rate}}{\$3,500 \text{ Cap}} \times \$12.25$$

5. Even though section 201.21(2), F.S. is current policy for FY2025-26 and FY2026-27 (and thus already captured in adopted documentary stamp tax collections), a negative impact is calculated for these years in the supporting documents in order to grow the FY2027-28 impacts based on January 2026 adopted documentary stamp tax growth rates. There is no impact in FY 2026-27.
6. The impact ends in FY2027-28 due to the repeal date in Section 21.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Documentary Stamp Tax

Issue: Documentary Stamp Tax – Alarm System Contractors Exemption 1-Year Extension

Bill Number(s): HB 7031-E

Section 4: Proposed Revenue Impact

Total	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.0	0.0		
2027-28			(2.28)	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		
2030-31			0.0	0.0		

Revenue Distribution:

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.0	0.0		
2027-28			(1.12)	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		
2030-31			0.0	0.0		

GR Svc Charge	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.0	0.0		
2027-28			(0.13)	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		
2030-31			0.0	0.0		

Trusts	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.0	0.0		
2027-28			(1.03)	0.0		
2028-29			0.0	0.0		
2029-30			0.0	0.0		
2030-31			0.0	0.0		

Trusts include: Land Acquisition Trust Fund, Local Government Housing Trust Fund, Resilient Florida Trust Fund, and Water Protection and Sustainability Program Trust Fund

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	(1.3)	0.0	(1.0)	0.0	0.0	0.0	(2.3)	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

	Inputs From Sales Tax Data							
	NAICS	Description			2024-25 Entities	2024-25 Gross Sales		
	561621	Security Systems Services (except Locksmiths)			1,319	\$	3,874,984,848	
	238210	Electrical and Other Wiring Installation Contractors			1,444	\$	4,095,825,259	
	Other	Other Associated NAICS Dragged into the Analysis			674	\$	3,362,685,560	
	Adopted Qualification Rates							
	NAICS				Middle			
	561621				9.04%			
	238210				0.70%			
	Other				7.13%			
	Sales Pulled in by Qualification Rates							
	<i>2024-25 Gross Sales * Qualification Rates</i>							
	NAICS				Middle			
	561621				\$ 350,172,100.20			
	238210				\$ 28,787,798.66			
	Other				\$ 239,725,169.32			
	Number of Equivalent Notes							
	<i>Sales Pulled in by Qualification Rates / \$3,500</i>							
	NAICS				Middle			
	561621				100,049.17			
	238210				8,225.09			
	Other				68,492.91			
	Impact of one \$3,500 Note							
	Rate: 35¢ per \$100			100's in 3500: 35			Notes tax due: \$12.25	
	Year 1 Docstamp Impact							
	<i>Number of Equivalent Notes * \$12.25</i>							
	NAICS				Middle			
	561621				\$ 1,225,602.35			
	238210				\$ 100,757.30			
	Other				\$ 839,038.09			
					\$ 2,165,397.74			
	Jan GR Adopted Docstamp Rates				Middle			
					Cash	Recurring		
	2025-26	3.4%			\$ (2.17)			
	2026-27	2.3%			\$ (2.22)			
	2027-28	2.8%			\$ (2.28)			

Documentary Stamp Tax Collections and Distributions (Millions)						
January 23, 2026						
Statutory %s		\$ Cap	F.S Reference	Description	2026-27	2027-28
			201.15	Total Collection	3,915.0	4,024.6
				DOR Admin Cost	9.8	9.8
				Remainder available for distribution	3,905.2	4,014.8
			(1)	Debt Service (deposited to LATF)	0.0	0.0
				- Florida Forever	0.0	0.0
				- Everglades Restoration Bonds Prior to July 1, 2016	0.0	0.0
			(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	1,288.7	1,324.9
25.00%	200.00	375.041(3)(b)1.	1.	Everglades Projects / Comp Everglades Rest Plan	200.0	200.0
		375.041(3)(b)1.	+++	South Florida Water Management District		
76.50%	100.00	375.041(3)(b)1.	+++	Planning, Engineering and Construction		
		375.041(3)(b)1.	+++	Remaining Everglades Purposes	200.0	200.0
7.60%	50.00	375.041(3)(b)2.	2.	Spring Restoration, Protection & Management	50.0	50.0
		375.041(3)(b)3.	3.	Lake Apopka / St. Johns Water Management District		
		375.041(3)(b)	4.	Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)]	0.0	0.0
	64.00	375.041(3)(b)4.	5.	Everglades Trust Fund	64.0	64.0
	50.00	375.041(3)(b)5.	6.	SFWMD	50.0	50.0
	100.00	375.041(3)(b)6.	7.	Acquisition of Land [to DEP, pursuant to 259.105]	100.0	100.0
		Residual	8.	Uncommitted Cash Based on Statutory Provisions	824.7	860.9
33.00%		(3)		Total to Land Acquisition Trust Fund	1,288.7	1,324.9
				Remainder	2,616.5	2,689.9
8.00%		215.20(1)		General Revenue Service Charge	210.1	216.0
	150.00	201.15(4)		State Housing Trust Fund (SB 102)	0.0	0.0
		201.15(4)		General Revenue Fund (SB 102)	0.0	0.0
			201.15(4)	Net Available for Distribution	2,406.4	2,473.9
STTF						
20.55%	360.08	(a)		State Transportation Trust Fund	360.1	360.1
GDTF	0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	3.3	3.3
		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0
4.50%	2.25%	(c)		State Housing Trust Fund	54.1	55.7
	2.25%	(c)		Local Government Housing Trust Fund	54.1	55.7
		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0
5.20%	0.65%	(d)		State Housing Trust Fund	15.7	16.1
	4.55%	(d)		Local Government Housing Trust Fund	109.5	112.6
GITF	0.02%	0.30	(e)	General Inspection Trust Fund	0.3	0.3
		75.00	(f)	State Economic Enhancement and Development Trust Fund (DEO)	75.0	75.0
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	130.4	134.0
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	130.4	134.0
					Total to Trust Funds (Except LATF)	932.8 946.7
			(6)	Total to General Revenue Fund	1,473.5	1,527.3

Documentary Stamp Tax Collections and Distributions (Millions)						
January 23, 2026						
Statutory %s		\$ Cap	F.S Reference	Description	2026-27	2027-28
			201.15	Total Collection	3,915.0	4,022.3
				DOR Admin Cost	9.8	9.8
				Remainder available for distribution	3,905.2	4,012.5
			(1)	Debt Service (deposited to LATF)	0.0	0.0
				- Florida Forever	0.0	0.0
				- Everglades Restoration Bonds Prior to July 1, 2016	0.0	0.0
			(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	1,288.7	1,324.1
25.00%	200.00	375.041(3)(b)1.	1.	Everglades Projects / Comp Everglades Rest Plan	200.0	200.0
		375.041(3)(b)1.		+++ South Florida Water Management District		
76.50%	100.00	375.041(3)(b)1.		+++ Planning, Engineering and Construction		
		375.041(3)(b)1.		+++ Remaining Everglades Purposes	200.0	200.0
7.60%	50.00	375.041(3)(b)2.	2.	Spring Restoration, Protection & Management	50.0	50.0
		375.041(3)(b)3.	3.	Lake Apopka / St. Johns Water Management District		
		375.041(3)(b)	4.	Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)]	0.0	0.0
	64.00	375.041(3)(b)4.	5.	Everglades Trust Fund	64.0	64.0
	50.00	375.041(3)(b)5.	6.	SFWMD	50.0	50.0
	100.00	375.041(3)(b)6.	7.	Acquisition of Land [to DEP, pursuant to 259.105]	100.0	100.0
		Residual	8.	Uncommitted Cash Based on Statutory Provisions	824.7	860.1
33.00%		(3)		Total to Land Acquisition Trust Fund	1,288.7	1,324.1
				Remainder	2,616.5	2,688.4
8.00%		215.20(1)		General Revenue Service Charge	210.1	215.9
	150.00	201.15(4)		State Housing Trust Fund (SB 102)	0.0	0.0
		201.15(4)		General Revenue Fund (SB 102)	0.0	0.0
		201.15(4)		Net Available for Distribution	2,406.4	2,472.5
STTF						
20.55%	360.08	(a)		State Transportation Trust Fund	360.1	360.1
GDTF	0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	3.3	3.3
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0
4.50%	2.25%	(c)		State Housing Trust Fund	54.1	55.6
	2.25%	(c)		Local Government Housing Trust Fund	54.1	55.6
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0
5.20%	0.65%	(d)		State Housing Trust Fund	15.7	16.1
	4.55%	(d)		Local Government Housing Trust Fund	109.5	112.6
GITF	0.02%	0.30	(e)	General Inspection Trust Fund	0.3	0.3
SEEDTF		75.00	(f)	State Economic Enhancement and Development Trust Fund (DEO)	75.0	75.0
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	130.4	134.0
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	130.4	134.0
				Total to Trust Funds (Except LATF)	932.8	946.4
			(6)	Total to General Revenue Fund	1,473.5	1,526.2

Documentary Stamp Tax Collections and Distributions (Millions)						
January 23, 2026						
	Statutory %s	\$ Cap	F.S Reference	Description	2026-27	2027-28
			201.15	Total Collection	0.0	-2.3
				DOR Admin Cost	0.0	0.0
				Remainder available for distribution	0.0	-2.3
			(1)	Debt Service (deposited to LATF)	0.0	0.0
				- Florida Forever	0.0	0.0
				- Everglades Restoration Bonds Prior to July 1, 2016	0.0	0.0
			(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	0.0	-0.8
25.00%	200.00		375.041(3)(b)1.	1. Everglades Projects / Comp Everglades Rest Plan	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		
			375.041(3)(b)1.	+++ Remaining Everglades Purposes	0.0	0.0
7.60%	50.00		375.041(3)(b)2.	2. Spring Restoration, Protection & Management	0.0	0.0
			375.041(3)(b)3.	3. Lake Apopka / St. Johns Water Management District		
			375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)]	0.0	0.0
	64.00		375.041(3)(b)4.	5. Everglades Trust Fund	0.0	0.0
	50.00		375.041(3)(b)5.	6. SFWMD	0.0	0.0
	100.00		375.041(3)(b)6.	7. Acquisition of Land [to DEP, pursuant to 259.105]	0.0	0.0
			Residual	8. Uncommitted Cash Based on Statutory Provisions	0.0	-0.8
33.00%			(3)	Total to Land Acquisition Trust Fund	0.0	-0.750
				Remainder	0.0	-1.5
8.00%			215.20(1)	General Revenue Service Charge	0.0	-0.13
	150.00		201.15(4)	State Housing Trust Fund (SB 102)	0.0	0.0
			201.15(4)	General Revenue Fund (SB 102)	0.0	0.0
			201.15(4)	Net Available for Distribution	0.0	-1.4
STTF						
	20.55%	360.08	(a)	State Transportation Trust Fund	0.0	0.0
GDTF	0.15%	3.25	(b)	Grants and Donations Trust Fund (DEO)	0.0	0.0
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0
4.50%	2.25%		(c)	State Housing Trust Fund	0.0	0.0
	2.25%		(c)	Local Government Housing Trust Fund	0.0	0.0
SHTF		0.00		State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0
5.20%	0.65%		(d)	State Housing Trust Fund	0.0	0.0
	4.55%		(d)	Local Government Housing Trust Fund	0.0	-0.1
GITF	0.02%	0.30	(e)	General Inspection Trust Fund	0.0	0.0
SEEDTF		75.00	(f)	State Economic Enhancement and Development Trust Fund (DEO)	0.0	0.0
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	0.0	-0.1
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	0.0	-0.1
				Total to Trust Funds (Except LATF)	0.0	-0.280
			(6)	Total to General Revenue Fund	0.0	-1.12

REVENUE ESTIMATING CONFERENCE

Revenue Source: Documentary Stamp Tax

Issue: Documentary Stamp Tax Distribution Changes

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 25

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. Current Law:** Documentary Stamp Tax distribution per section 201.15, F.S. to State Transportation Trust Fund is the lesser of 20.5453 percent or \$360.08 million after administrative costs, distributions to the Land Acquisition Trust Fund, and General Revenue service charge.

The distribution to the Water Protection and Sustainability Program Trust Fund per section 201.15, F.S. is 5.20254 percent after administrative costs, distributions to the Land Acquisition Trust Fund, and General Revenue service charge.

- b. Proposed Change:** The Documentary Stamp Tax distribution per section 201.15, F.S. to State Transportation Trust Fund is increased to the lesser of 20.5453 percent or \$395.28 million after administrative costs, distributions to the Land Acquisition Trust Fund, and General Revenue service charge.

A new distribution is added to section 201.15, F.S. to the Water Protection and Sustainability Program Trust Fund to be used to fund the C-51 Reservoir Project.

A new distribution is added to section 201.15, F.S. to the State Transportation Trust Fund to be used for the Florida Rail Enterprise. F.S.

Section 2: Description of Data and Sources

Documentary Stamp Distribution table from the General Revenue Conference held January 23, 2026

Section 3: Methodology (Include Assumptions and Attach Details)

Changes made to section 201.15, F.S., will result in a negative impact to General Revenue and a positive impact to State Trust Funds. The Documentary Stamp Distribution table from the most recent General Revenue Estimating Conference was revised to increase the State Transportation Trust Fund cap per F.S. 201.15(4)(a), F.S. from \$360.08 million to \$395.28 million. Two rows were added to the Documentary Stamp Tax Distribution table to reflect the addition of the new distributions per sections F.S. 201.15(4)(i) and F.S. 201.15(4)(j), F.S.

Section 4: Proposed Revenue Impact

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(\$155.2)	(\$155.2)		
2027-28			(\$155.2)	(\$155.2)		
2028-29			(\$155.2)	(\$155.2)		
2029-30			(\$155.2)	(\$155.2)		
2030-31			(\$155.2)	(\$155.2)		

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			\$155.2	\$155.2		
2027-28			\$155.2	\$155.2		
2028-29			\$155.2	\$155.2		
2029-30			\$155.2	\$155.2		
2030-31			\$155.2	\$155.2		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Documentary Stamp Tax

Issue: Documentary Stamp Tax Distribution Changes

Bill Number(s): HB 7031-E

Revenue Distribution:

General Revenue Fund

State Transportation Trust Fund

Water Protection and Sustainability Program Trust Fund

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(155.2)	(155.2)	155.2	155.2	0.0	0.0	0.0	0.0
2027-28	(155.2)	(155.2)	155.2	155.2	0.0	0.0	0.0	0.0
2028-29	(155.2)	(155.2)	155.2	155.2	0.0	0.0	0.0	0.0
2029-30	(155.2)	(155.2)	155.2	155.2	0.0	0.0	0.0	0.0
2030-31	(155.2)	(155.2)	155.2	155.2	0.0	0.0	0.0	0.0

Documentary Stamp Tax Collections and Distributions (Millions)																			
January 23, 2026																			
Statutory %s	\$ Cap	F.S Reference	Description	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
			Total Collection	3,915.0	4,024.6	4,133.2	4,228.3	4,329.8	4,442.4	4,566.7	4,699.2	4,840.2	4,985.4	5,134.9	5,289.0	5,447.6	5,611.1	5,779.4	5,952.8
		201.15	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
			Remainder available for distribution	3,905.2	4,014.8	4,123.4	4,218.5	4,320.0	4,432.6	4,556.9	4,689.4	4,830.4	4,975.6	5,125.1	5,279.2	5,437.8	5,601.3	5,769.6	5,943.0
		(1)	Debt Service (deposited to LATF)**	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
			- Florida Forever	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
			- Everglades Restoration Bonds Prior to July 1, 2016	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
		(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	1,288.7	1,324.9	1,360.7	1,392.1	1,425.6	1,462.7	1,503.8	1,547.5	1,594.0	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	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																
		375.041(3)(b)1.	+++ Remaining Everglades Purposes	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	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																
		375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)(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
	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	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	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							
		Residual	8. Uncommitted Cash Based on Statutory Provisions	824.7	860.9	896.7	928.1	961.6	998.7	1,039.8	1,083.5	1,130.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33.00%		(3)	Total to Land Acquisition Trust Fund	1,288.7	1,324.9	1,360.7	1,392.1	1,425.6	1,462.7	1,503.8	1,547.5	1,594.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			Remainder	2,616.5	2,689.9	2,762.7	2,826.4	2,894.4	2,969.8	3,053.2	3,141.9	3,236.3	4,975.6	5,125.1	5,279.2	5,437.8	5,601.3	5,769.6	5,943.0
8.00%		215.20(1)	General Revenue Service Charge	210.1	216.0	221.8	226.9	232.3	238.4	245.0	252.1	259.7	398.8	410.8	423.1	435.8	448.9	462.4	476.2
	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
		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
		201.15(4)	Net Available for Distribution	2,406.4	2,473.9	2,540.9	2,599.5	2,662.1	2,731.5	2,808.1	2,889.8	2,976.6	4,576.7	4,714.3	4,856.1	5,002.0	5,152.4	5,307.3	5,466.8
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
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
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
4.50%	2.25%		(c)	State Housing Trust Fund	54.1	55.7	57.2	58.5	59.9	61.5	63.2	65.0	67.0	103.0	106.1	109.3	112.6	115.9	119.4
	2.25%		(c)	Local Government Housing Trust Fund	54.1	55.7	57.2	58.5	59.9	61.5	63.2	65.0	67.0	103.0	106.1	109.3	112.6	115.9	119.4
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
5.20%	0.65%		(d)	State Housing Trust Fund	15.7	16.1	16.5	16.9	17.3	17.8	18.3	18.8	19.4	29.8	30.7	31.6	32.5	33.5	34.5
	4.55%		(d)	Local Government Housing Trust Fund	109.5	112.6	115.7	118.3	121.2	124.3	127.8	131.6	135.5	208.3	214.6	221.1	227.7	234.6	241.6
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
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
RFTF	5.42%		(g)	Resilient Florida Trust Fund (RFTF)	130.4	134.0	137.7	140.8	144.2	148.0	152.1	156.6	161.3	247.9	255.4	263.1	271.0	279.1	287.5
WPSPTF	5.42%		(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	130.4	134.0	137.7	140.8	144.2	148.0	152.1	156.6	161.3	247.9	255.4	263.1	271.0	279.1	287.5
WPSPTF			(i)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	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
STTF			(j)	State Transportation Trust Fund	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)	932.8	946.7	960.5	972.5	985.4	999.6	1,015.3	1,032.1	1,050.0	1,378.6	1,406.8	1,436.0	1,465.9	1,496.8	1,561.4
		(6)	Total to General Revenue Fund	1,473.5	1,527.2	1,580.4	1,627.0	1,676.7	1,731.8	1,792.8	1,857.6	1,926.7	3,198.2	3,307.5	3,420.1	3,536.1	3,655.6	3,778.7	3,905.4

Documentary Stamp Tax Collections and Distributions (Millions)																				
January 23, 2026, 7031-E																				
Statutory %s	\$ Cap	F.S Reference	Description	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	3,915.0	4,024.6	4,133.2	4,228.3	4,329.8	4,442.4	4,566.7	4,699.2	4,840.2	4,985.4	5,134.9	5,289.0	5,447.6	5,611.1	5,779.4	5,952.8	
			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	
			Remainder available for distribution	3,905.2	4,014.8	4,123.4	4,218.5	4,320.0	4,432.6	4,556.9	4,689.4	4,830.4	4,975.6	5,125.1	5,279.2	5,437.8	5,601.3	5,769.6	5,943.0	
		(1)	Debt Service (deposited to LATF)**	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	
			- Florida Forever	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	
			- Everglades Restoration Bonds Prior to July 1, 2016	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	
		(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	1,288.7	1,324.9	1,360.7	1,392.1	1,425.6	1,462.7	1,503.8	1,547.5	1,594.0	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	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																	
		375.041(3)(b)1.	+++ Remaining Everglades Purposes	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	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																	
		375.041(3)(b)	4. Debt Service / Bonds Post July 1, 2016 [pursuant to 375.041(3)(l)]	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	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	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								
		Residual	8. Uncommitted Cash Based on Statutory Provisions	824.7	860.9	896.7	928.1	961.6	998.7	1,039.8	1,083.5	1,130.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
33.00%		(3)	Total to Land Acquisition Trust Fund	1,288.7	1,324.9	1,360.7	1,392.1	1,425.6	1,462.7	1,503.8	1,547.5	1,594.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
			Remainder	2,616.5	2,689.9	2,762.7	2,826.4	2,894.4	2,969.8	3,053.2	3,141.9	3,236.3	4,975.6	5,125.1	5,279.2	5,437.8	5,601.3	5,769.6	5,943.0	
8.00%		215.20(1)	General Revenue Service Charge	210.1	216.0	221.8	226.9	232.3	238.4	245.0	252.1	259.7	398.8	410.8	423.1	435.8	448.9	462.4	476.2	
	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	
		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	
		201.15(4)	Net Available for Distribution	2,406.4	2,473.9	2,540.9	2,599.5	2,662.1	2,731.5	2,808.1	2,889.8	2,976.6	4,576.7	4,714.3	4,856.1	5,002.0	5,152.4	5,307.3	5,466.8	
STTF																				
20.55%	395.28	(a)	State Transportation Trust Fund	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	395.3	
GDTF	0.15%	(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			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	54.1	55.7	57.2	58.5	59.9	61.5	63.2	65.0	67.0	103.0	106.1	109.3	112.6	115.9	119.4	123.0	
	2.25%	(c)	Local Government Housing Trust Fund	54.1	55.7	57.2	58.5	59.9	61.5	63.2	65.0	67.0	103.0	106.1	109.3	112.6	115.9	119.4	123.0	
SHTF			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	15.7	16.1	16.5	16.9	17.3	17.8	18.3	18.8	19.4	29.8	30.7	31.6	32.5	33.5	34.5	35.6	
	4.55%	(d)	Local Government Housing Trust Fund	109.5	112.6	115.7	118.3	121.2	124.3	127.8	131.6	135.5	208.3	214.6	221.1	227.7	234.6	241.6	248.9	
GITF	0.02%	(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		(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)	130.4	134.0	137.7	140.8	144.2	148.0	152.1	156.6	161.3	247.9	255.4	263.1	271.0	279.1	287.5	296.2	
WPSPTF	5.42%	(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	130.4	134.0	137.7	140.8	144.2	148.0	152.1	156.6	161.3	247.9	255.4	263.1	271.0	279.1	287.5	296.2	
WPSPTF		(i)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	
SHTTF		(j)	State Transportation Trust Fund	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	
			Total to Trust Funds (Except LATF)	1,088.0	1,101.9	1,115.7	1,127.7	1,140.6	1,154.8	1,170.5	1,187.3	1,205.2	1,533.8	1,562.0	1,591.2	1,621.1	1,652.0	1,683.8	1,716.6	
		(6)	Total to General Revenue Fund	1,318.3	1,372.0	1,425.2	1,471.8	1,521.5	1,576.6	1,637.6	1,702.4	1,771.5	3,043.0	3,152.3	3,264.9	3,380.9	3,500.4	3,623.5	3,750.2	

Documentary Stamp Tax Collections and Distributions (Millions)																			
January 23, 2026, 7031-E Impact																			
Statutory Sec.	\$ Cap	F.S. Reference	Description	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
			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
			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
		(1)	Debt Service (deposited to LATF)**	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
			- Florida Forever	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
			- Everglades Restoration Bonds Prior to July 1, 2016	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
		(2)	Land Acquisition Trust Fund (1+2+3+4+5+6+7)	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%	200.00	375.041(3)(b)1.	1. Everglades Projects / Comp Everglades Rest Plan	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
		375.041(3)(b)1.	+++ South Florida Water Management District	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
76.50%	100.00	375.041(3)(b)1.	+++ Planning, Engineering and Construction	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
		375.041(3)(b)1.	+++ Remaining Everglades Purposes	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
7.60%	50.00	375.041(3)(b)2.	2. Spring Restoration, Protection & Management	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
		375.041(3)(b)3.	3. Lake Apopka / St. Johns Water Management District	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
		375.041(3)(b)4.	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
	64.00	375.041(3)(b)4.	5. Everglades Trust Fund	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
	50.00	375.041(3)(b)5.	6. SFWMD	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
	100.00	375.041(3)(b)6.	7. Acquisition of Land [to DEP, pursuant to 259.105]	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
		Residual	8. Uncommitted Cash Based on Statutory Provisions	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
33.00%		(3)	Total to Land Acquisition Trust Fund	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	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
8.00%	150.00	215.20(1)	General Revenue Service Charge	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)	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
		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
		201.15(4)	Net 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
STTF	20.55%	395.28	(a) State Transportation Trust Fund	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2
GDTF	0.15%	3.25	(b) Grants and Donations 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
SHTF	4.50%	2.25%	(c) 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
	2.25%	(c)	State Housing Trust Fund	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
		(c)	Local Government Housing Trust Fund	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
SHTF	5.20%	0.65%	(d) 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
	4.55%	(d)	State Housing Trust Fund	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
		(d)	Local Government Housing Trust Fund	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
GI TF	0.02%	0.30	(e) General Inspection Trust Fund	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
SEEDTF	75.00	(f)	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
RTTF	5.42%	(g)	Resilient Florida Trust Fund (RTTF)	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
WPSPTF	5.42%	(h)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	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
WPSPTF	60.00	(i)	Water Protection and Sustainability Program Trust Fund (WPSPTF)	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0
SHITF	60.00	(j)	State Transportation Trust Fund	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0
			Total to Trust Funds (Except LATF)	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2	155.2
		(6)	Total to General Revenue Fund	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2	-155.2

REVENUE ESTIMATING CONFERENCE

Revenue Source: Lottery - EETF

Issue: Lottery Commission Rate

Bill Number(s): HB5003-E 2026-27

☐ **Entire Bill:**

☒ **Partial Bill:** Sections 89 and 90

Sponsor(s): Appropriations Committee. Representative McClure

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

a. Current Law:

Prior to FY 2022 – 23, Lottery retailers earned a 5% sales commission on the sale of all lottery tickets and a 1% cashing bonus commission on prizes paid by the retailer (under \$600) at their retail location. For REC projections the department used a blended rate of 5.6% to calculate the retailer commission projections.

In FY 2025-26, SB 2502 increased the sales commission rate to 6%, effective July 1, 2025. This change expires on July 1, 2026, and the commission rate is to revert to that in existence on June 30, 2022 (5% sales commission rate and a 1% cashing bonus) beginning in FY 2026-27. For REC projections the department used a blended rate of 5.6% to calculate the retailer commission projections beginning in FY 2026-27.

b. Proposed Change:

FY 2026-27 Implementing Bill (HB 5003)

Section 89: increases the sales commission rate to 6% in FY 26-27, effective July 1, 2026

Section 90: This change expires on July 1, 2027. The implementation bill is limited to the year of the impact, and therefore, the legislative intent is for the commission rate to revert to a 5% sales commission and a 1% cashing bonus (5.6% blended rate) beginning in FY 2027-28

Section 2: Description of Data and Sources

Florida Lottery Conference Package

Lottery Impact on June 11, 2024

Section 3: Methodology (Include Assumptions and Attach Details)

To determine the impact of the bill, the input for the sales commission rate in January 2026 REC Lottery conference package was changed from 5.6% to 6% in FY 26-27. As this change in the rate expires on July 1, 2027, and is intended to revert to a 5% sales commission and a 1% cashing bonus, the sales commission rate in the January 2026 REC Lottery conference package remains unchanged at 5.6% in the out years.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(37.09)			
2027-28			(.98)			
2028-29						
2029-30						
2030-31						

Revenue Distribution: Educational Enhancement Trust Fund

REVENUE ESTIMATING CONFERENCE

Revenue Source: Lottery - EETF

Issue: Lottery Commission Rate

Bill Number(s): HB5003-E 2026-27

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(37.1)	0.0	0.0	0.0	(37.1)	0.0
2027-28	0.0	0.0	(1.0)	0.0	0.0	0.0	(1.0)	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

Current Forecast

Forecast-5.6% Retailer Sales Commission					2026-27	2027-28	2028-29	2029-30	2030-31
Instant Game Sales (Scratch + Fast Play)					7,285.59	7,377.19	7,464.69	7,547.84	7,637.85
Terminal Game Sales					2,232.62	2,236.11	2,239.52	2,242.84	2,246.95
EETF transfer due from current year ticket sales and other income					2,178.96	2,197.12	2,214.51	2,231.06	2,249.19
less collection lag loss					(51.82)	(62.61)	(68.28)	(36.78)	(42.60)
plus collection lag gain from prior year					47.82	51.82	62.61	68.28	36.78
Due to EETF from Lottery Receipts					2,174.96	2,186.33	2,208.85	2,262.55	2,243.37
adjustment for estimated true-up payment in next fiscal year					(7.50)	(7.50)	(7.50)	(7.50)	(7.50)
adjustment for delayed June transfer*									
Distribution to EETF from Lottery Receipts					2,167.46	2,178.83	2,201.35	2,255.05	2,235.87
6% Adjustment in 26-27									
Forecast- Retailer Sales Commission FY26-27 @ 6%, Fy 2027-2031 @5.6%					2026-27	2027-28	2028-29	2029-30	2030-31
Instant Game Sales (Scratch + Fast Play)					7,285.59	7,377.19	7,464.69	7,547.84	7,637.85
Terminal Game Sales					2,232.62	2,236.11	2,239.52	2,242.84	2,246.95
EETF transfer due from current year ticket sales and other income					2,140.89	2,197.12	2,214.51	2,231.06	2,249.19
less collection lag loss					(50.84)	(62.61)	(68.28)	(36.78)	(42.60)
plus collection lag gain from prior year					47.82	50.84	62.61	68.28	36.78
Due to EETF from Lottery Receipts					2,137.87	2,185.35	2,208.85	2,262.55	2,243.37
adjustment for estimated true-up payment in next fiscal year					(7.50)	(7.50)	(7.50)	(7.50)	(7.50)
adjustment for delayed June transfer*									
Distribution to EETF from Lottery Receipts					2,130.37	2,177.85	2,201.35	2,255.05	2,235.87
Impact - Increase/Decrease					(37.09)	(0.98)	0	0	0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Motor Fuel Taxes

Issue: Fuel Tax Distributions

Bill Number(s): SB 2506E

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Senator Brodeur

Month/Year Impact Begins: 07/01/2026

Date(s) Conference Reviewed: 06/12/2026

Section 1: Narrative

- a. Current Law:** Section 206.606, F.S. describes the distribution of motor fuel and diesel fuel sales taxes per sections 206.41(1)(g) and 206.87(1)(e), F.S. After deducting refunds and administrative costs, the following distributions are made: \$6.3 million to the Invasive Plant Control Trust Fund, \$2.5 million to the State Game Trust Fund, 0.65% of the tax only on motor fuel to the Agricultural Emergency Eradication Trust Fund, and \$13.4 million to the Marine Resources Conservation Trust fund. The remainder is deposited into the State Transportation Trust Fund.
- b. Proposed Change:** Section 206.606, F.S. is revised to change the distribution of motor fuel and diesel fuel sales taxes per sections 206.41(1)(g) and 206.87(1)(e), F.S. After deducting refunds and administrative costs, the following distributions are made: 0.5% to the Invasive Plant Control Trust Fund, 0.2% to the State Game Trust Fund, 1.15% of the tax only on motor fuel to the Agricultural Emergency Eradication Trust Fund, and 1.15% million to the Marine Resources Conservation Trust fund. The remainder is deposited into the State Transportation Trust Fund.

Section 2: Description of Data and Sources

July 2024 through June 2025 DOR Monthly Batch Reports

12/15/2025 Article V REC

Section 3: Methodology (Include Assumptions and Attach Details)

Changes to section 206.606 F.S. will result in a decrease in the forecasted fuel taxes deposited into the State Transportation Trust Fund. There will be offsetting increases to the forecasts for Invasive Plant Control Trust Fund, State Game Trust Fund, Agricultural Emergency Eradication Trust Fund, Marine Resources Conservation Trust Fund. To calculate these changes, the current forecast was compared to the new distribution formulas. The net change to state trust will be zero. There will also be a subsequent increase to GR service charge because revenue is shifting from an exempted trust fund to a non-exempted trust fund. The first year's cash is lower because there is a two-month collection to distribution lag.

Section 4: Proposed Revenue Impact

Transportation REC

STTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(21.0)	(25.2)		
2027-28			(26.6)	(26.6)		
2028-29			(28.1)	(28.1)		
2029-30			(29.3)	(29.3)		
2030-31			(30.7)	(30.7)		

IPCTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			3.5	4.2		
2027-28			4.5	4.5		
2028-29			4.8	4.8		
2029-30			5.1	5.1		
2030-31			5.4	5.4		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Motor Fuel Taxes

Issue: Fuel Tax Distributions

Bill Number(s): SB 2506E

SGTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			1.4	1.7		
2027-28			1.8	1.8		
2028-29			2.0	2.0		
2029-30			2.1	2.1		
2030-31			2.2	2.2		

AEETF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			7.2	8.6		
2027-28			8.8	8.8		
2028-29			9.1	9.1		
2029-30			9.3	9.3		
2030-31			9.6	9.6		

MRCTF	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			8.9	10.7		
2027-28			11.5	11.5		
2028-29			12.2	12.2		
2029-30			12.8	12.8		
2030-31			13.5	13.5		

General Revenue Service Charge

GR Service Charge	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			1.7	2.0		
2027-28			2.1	2.1		
2028-29			2.2	2.2		
2029-30			2.3	2.3		
2030-31			2.5	2.5		

Revenue Distribution:

State Transportation Trust Fund

Invasive Plant Control Trust Fund

State Game Trust Fund

Agricultural Emergency Eradication Trust Fund

Marine Resources Conservation Trust Fund

General Revenue Service Charge

Section 5: Consensus Estimate (Adopted: 06/16/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	1.7	2.0	0.0	0.0	0.0	0.0	1.7	2.0
2027-28	2.1	2.1	0.0	0.0	0.0	0.0	2.1	2.1
2028-29	2.2	2.2	0.0	0.0	0.0	0.0	2.2	2.2
2029-30	2.3	2.3	0.0	0.0	0.0	0.0	2.3	2.3
2030-31	2.5	2.5	0.0	0.0	0.0	0.0	2.5	2.5

	A	B	C	D	E	F	G	H	I	J
1	SB 2506E (millions)									
2	Current FCST									
3		2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
4	Gallons of Motor Fuel	9717.9	9747.0	9766.8	9779.2	9781.5	9776.2	9764.6	9753.6	9744.2
5	Gallons of Diesel Fuel	2095.9	2122.6	2140.1	2152.8	2170.2	2187.3	2204.4	2222.2	2240.2
6	Gross Collections	\$ 2,146.2	\$ 2,215.7	\$ 2,278.2	\$ 2,334.7	\$ 2,394.3	\$ 2,448.5	\$ 2,509.5	\$ 2,570.8	\$ 2,632.6
7	Refunds	\$ 39.2	\$ 40.5	\$ 41.6	\$ 42.6	\$ 43.7	\$ 44.7	\$ 45.8	\$ 47.0	\$ 48.1
8	DOR Adminstration	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4
9	Net Collections for Distribution	\$ 2,096.6	\$ 2,164.8	\$ 2,226.2	\$ 2,281.7	\$ 2,340.2	\$ 2,393.4	\$ 2,453.3	\$ 2,513.4	\$ 2,574.1
10	Transfer to Invasive Plant Control Trust Fund	\$ 6.3	\$ 6.3	\$ 6.3	\$ 6.3	\$ 6.3	\$ 6.3	\$ 6.3	\$ 6.3	\$ 6.3
11	Transfer to State Game Trust Fund	\$ 2.5	\$ 2.5	\$ 2.5	\$ 2.5	\$ 2.5	\$ 2.5	\$ 2.5	\$ 2.5	\$ 2.5
12	Transfer to Agriculture Emergency Eradication Trust Fund	\$ 11.2	\$ 11.6	\$ 11.9	\$ 12.2	\$ 12.4	\$ 12.7	\$ 13.0	\$ 13.3	\$ 13.6
13	Transfer to Marine Resources Conservation Trust Fund	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40
14	Net Transfer to STTF	\$ 2,063.2	\$ 2,131.0	\$ 2,192.1	\$ 2,247.3	\$ 2,305.6	\$ 2,358.5	\$ 2,418.1	\$ 2,477.9	\$ 2,538.3
15										
16	New FCST									
17		2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
18	Gallons of Motor Fuel	9717.9	9747.0	9766.8	9779.2	9781.5	9776.2	9764.6	9753.6	9744.2
19	Gallons of Diesel Fuel	2095.9	2122.6	2140.1	2152.8	2170.2	2187.3	2204.4	2222.2	2240.2
20	Gross Collections	\$ 2,146.2	\$ 2,215.7	\$ 2,278.2	\$ 2,334.7	\$ 2,394.3	\$ 2,448.5	\$ 2,509.5	\$ 2,570.8	\$ 2,632.6
21	Refunds	\$ 39.2	\$ 40.5	\$ 41.6	\$ 42.6	\$ 43.7	\$ 44.7	\$ 45.8	\$ 47.0	\$ 48.1
22	DOR Adminstration	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4
23	Net Collections for Distribution	\$ 2,096.6	\$ 2,164.8	\$ 2,226.2	\$ 2,281.7	\$ 2,340.2	\$ 2,393.4	\$ 2,453.3	\$ 2,513.4	\$ 2,574.1
24	Transfer to Invasive Plant Control Trust Fund	\$ 10.5	\$ 10.8	\$ 11.1	\$ 11.4	\$ 11.7	\$ 12.0	\$ 12.3	\$ 12.6	\$ 12.9
25	Transfer to State Game Trust Fund	\$ 4.2	\$ 4.3	\$ 4.5	\$ 4.6	\$ 4.7	\$ 4.8	\$ 4.9	\$ 5.0	\$ 5.1
26	Transfer to Agriculture Emergency Eradication Trust Fund	\$ 19.8	\$ 20.4	\$ 21.0	\$ 21.5	\$ 22.0	\$ 22.5	\$ 23.0	\$ 23.5	\$ 24.1
27	Transfer to Marine Resources Conservation Trust Fund	\$ 24.1	\$ 24.9	\$ 25.6	\$ 26.2	\$ 26.9	\$ 27.5	\$ 28.2	\$ 28.9	\$ 29.6
28	Net Transfer to STTF	\$ 2,038.0	\$ 2,104.4	\$ 2,164.0	\$ 2,218.0	\$ 2,274.9	\$ 2,326.6	\$ 2,384.9	\$ 2,443.4	\$ 2,502.4
29										
30		2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
31	Change to STTF	\$ (25.2)	\$ (26.6)	\$ (28.1)	\$ (29.3)	\$ (30.7)	\$ (31.9)	\$ (33.2)	\$ (34.5)	\$ (35.9)
32	Five Year WP Total					\$ (139.9)				
33	Change to IPCTF	\$ 4.2	\$ 4.5	\$ 4.8	\$ 5.1	\$ 5.4	\$ 5.7	\$ 6.0	\$ 6.3	\$ 6.6
34	Change to SGTF	\$ 1.7	\$ 1.8	\$ 2.0	\$ 2.1	\$ 2.2	\$ 2.3	\$ 2.4	\$ 2.5	\$ 2.6
35	Change to AEETF	\$ 8.6	\$ 8.8	\$ 9.1	\$ 9.3	\$ 9.6	\$ 9.8	\$ 10.0	\$ 10.2	\$ 10.5
36	Change to MRCTF	\$ 10.7	\$ 11.5	\$ 12.2	\$ 12.8	\$ 13.5	\$ 14.1	\$ 14.8	\$ 15.5	\$ 16.2
37										
38	Change to GR Service Charge	\$ 2.0	\$ 2.1	\$ 2.2	\$ 2.3	\$ 2.5	\$ 2.6	\$ 2.7	\$ 2.8	\$ 2.9
39										
40	Cash Impact	2026-27								
41	Change to STTF	\$ (21.0)								
42	Change to IPCTF	\$ 3.5								
43	Change to SGTF	\$ 1.4								
44	Change to AEETF	\$ 7.2								
45	Change to MRCTF	\$ 8.9								
46										
47	Change to GR Service Charge	\$ 1.7								

REVENUE ESTIMATING CONFERENCE

Revenue Source: Other Taxes and Fees

Issue: State Agency Law Enforcement Radio System

Bill Number(s): SB 2508E

☒ **Entire Bill**

☐ **Partial Bill:**

Sponsor(s): Senator Brodeur

Month/Year Impact Begins: Upon Becoming Law

Date(s) Conference Reviewed: 06/12/2026

Section 1: Narrative

- a. Current Law:** Section 318.18 (18), F.S. imposes a \$3 surcharge on all criminal offenses listed in section 318.17, F.S. and all nonmoving traffic violations under chapter 316 of the Florida Statutes. Revenue from the surcharge is to be deposited into the Law Enforcement Radio System Trust Fund of the Department of Management Services. The language imposing this fee expires July 1, 2026. Section 318.21, F.S. makes reference to the \$3 surcharge.
- b. Proposed Change:** Section 318.18 (18), F.S. is revised so that the language imposing the \$3 surcharge does not expire. Section 318.21, F.S. is revised to conform to changes made elsewhere in the bill.

Section 2: Description of Data and Sources

July 2024 through June 2025 DOR Monthly Batch Reports

12/15/2025 Article V REC

Section 3: Methodology (Include Assumptions and Attach Details)

Eliminating the sunset date of the \$3 fee will have a positive impact on the Law Enforcement Radio System Trust Fund. The 2024-25 collections of the fee are from July 2024 through June 2025 DOR Monthly Batch Reports. The 2024-25 total was then grown by the Traffic Court: Civil Penalties growth rates from the most recent Article V REC. The resulting positive impact ranges from \$4.8 million to \$5.2 million. The first-year cash is adjusted for the one-month collection to distribution lag. There is a GR service charge impact.

Section 4: Proposed Revenue Impact

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			4.4	4.8		
2027-28			4.9	4.9		
2028-29			5.0	5.0		
2029-30			5.1	5.1		
2030-31			5.2	5.2		

Revenue Distribution:

Law Enforcement Radio System Trust Fund

General Revenue Service Charge

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.4	0.4	4.0	4.4	0.0	0.0	4.4	4.8
2027-28	0.4	0.4	4.5	4.5	0.0	0.0	4.9	4.9
2028-29	0.4	0.4	4.6	4.6	0.0	0.0	5.0	5.0
2029-30	0.4	0.4	4.7	4.7	0.0	0.0	5.1	5.1
2030-31	0.4	0.4	4.8	4.8	0.0	0.0	5.2	5.2

	A	B	C	D	E	F	G
1	FY 2024-25 \$3 Surcharge			Forecast: \$3 Surcharge			
2	July	\$ 325,804			ArtV Civil Penalties	Change	\$3 Surcharge
3	August	\$ 366,742		2024-25	\$ 27,615,123		\$ 4,295,201
4	September	\$ 365,149		2025-26	\$ 30,300,000	9.7%	\$ 4,712,802
5	October	\$ 339,278		2026-27	\$ 31,000,000	2.3%	\$ 4,821,678
6	November	\$ 320,095		2027-28	\$ 31,700,000	2.3%	\$ 4,930,555
7	December	\$ 307,659		2028-29	\$ 32,300,000	1.9%	\$ 5,023,878
8	January	\$ 332,242		2029-30	\$ 32,900,000	1.9%	\$ 5,117,200
9	February	\$ 366,432		2030-31	\$ 33,500,000	1.8%	\$ 5,210,523
10	March	\$ 375,485					
11	April	\$ 410,837					
12	May	\$ 387,823					
13	June	\$ 397,656					
14	Total	\$ 4,295,201					
15							
16	Source: DOR batch reports						

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Back-to-School Holiday Date Shift
Bill Number(s): HB 7031

☐ **Entire Bill**

☒ **Partial Bill:** Section 27

Sponsor(s): Representative Duggan

Month/Year Impact Begins: Effective July 2026, July & August activity, August & September collections

Date(s) Conference Reviewed: 6/12/2026

Section 1: Narrative

a. Current Law:

Under current law in Ch. 212, F.S., effective July 1, 2025, clothing, footwear, wallets, bags, backpacks, diaper bags, fanny packs, school supplies, learning aides and jigsaw puzzles, and computers and related accessories purchased in store or online are exempt from the Sales and Use Tax during the month of August, occurring annually.

b. Proposed Change:

Duration: The sales tax holiday is proposed for one 32-day period, July 20 - August 20, occurring annually.

Section 2: Description of Data and Sources

- Clothing and Shoes expenditures forecast, December 2025 National Economic Estimating Conference.
- Consumer Computer expenditures forecast, December 2025 National Economic Estimating Conference.
- U.S. Population (total and 65+), 3rd Quarter estimates, December 2025 National Economic Estimating Conference.
- Florida Population (total and 65+), 3rd Quarter estimates, December 2025 Demographic Estimating Conference.
- Estimates of Florida public school enrollment, March 2026 K-12 Enrollment Estimating Conference.
- Estimates of Florida private school enrollment, Private School Annual Report 2024-2025 (Florida Department of Education). Available at <http://www.fldoe.org/schools/school-choice/private-schools/annual-reports.stml>.
- Estimates of Florida public and private college/university fall enrollment, Integrated Postsecondary Education Data System (National Center for Education Statistics). Available at www.nces.ed.gov/ipeds. Estimates include Florida College System institutions, State Universities, career centers, and private institutions eligible to participate in the EASE or ABLE tuition assistance programs. Last accessed 6/5/2026.
- U.S. Bureau of Economic Analysis, "SAPCE3 Personal consumption expenditures (PCE) by state by type of product" (accessed 6/5/2026).
- U.S. Bureau of Economic Analysis, "Table 2.4.5U. Personal Consumption Expenditures by Type of Product, [Millions of dollars; quarters and months are seasonally adjusted at annual rates], Annual data from 1959 to 2024, Data published March 27, 2025 (accessed 6/5/2026).
- DOR Sales Tax Data by kind code
- Statista, Fast Fashion Retailer Prices, 2022, <https://www.statista.com/statistics/1342904/fast-fashion-retailers-prices-united-states/>
- JFApparel, What is the typical price range for clothing in the USA?, <https://jinfengapparel.com/what-is-the-typical-price-range-for-clothing-in-the-usa/>
- Florida Department of Revenue, Tax Information Publication, Back to School 2024 Sales Tax Holiday, https://floridarevenue.com/taxes/tips/Documents/TIP_24A01-03.pdf
- IBISWorld, Online Retail, OD5094, Online Handbag & Luggage Sales in the US, Getting the bag: Explosive e-commerce growth and low barriers to entry have accelerated industry growth, September 2024.
- Email from the US Bureau of Economic Analysis, dated 4/11/2025.
- What Retailers Need to Know about Back-to-School and College Spending, Retail Analytics Council at Medill Spiegel Research Center of Northwestern University, Dr. Martin Block, <https://spiegel.medill.northwestern.edu/back-to-school-and-college-spending/#>, accessed 6/10/2026.
- Impact of Hb 7031, S. 45, Back-to-School Sales Tax Holiday, 31 days Annually, \$100 Clothing and Bags/\$50 Supplies/\$30 Learning Aides/ \$1,500 of less, REC dated 7/15/2025, https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page659-678.pdf

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Back-to-School Holiday Date Shift

Bill Number(s): HB 7031

Section 3: Methodology (Include Assumptions and Attach Details)

Clothing/Footwear: The impact for clothing uses the 7/15/2025 REC impact, which was a weighted average of a low bound based on Florida sales tax collections in clothing and shoes kindcodes (25%) and of a high bound based on BEA's Florida Personal Consumption Expenditures (PCE) data on clothing and shoes (75%). The estimate for clothing and footwear assumes that the list of exempt items will be very similar to the list of exempt items published by DOR in the Back to School TIP sheet. For example, "clothing" includes belts, girls' bows, hats, etc., unless specifically left taxable in the language, and "footwear" includes cleats, etc., unless specifically left taxable in the language. Below is a more detailed description of the development of the estimate.

6/12/2026 update: The impact uses FY 2026-27 forecast in the underlying kind code data and PCE data as prepared for the 2025 Session impact.

Method I "Taxable Sales by Kind Code"

Method I uses historical data on kind codes 10, "Clothing and Alterations," and 11, "Shoe Stores," from DOR-reported taxable sales. The two kind codes were assumed to grow at the same rate as the upper bound. This provided the lower bound estimate of taxable sales for the analysis.

Method II "Disposable Income - Personal Consumption Expenditures"

Method II uses consumer expenditures on "clothing and footwear" in Florida, as reported by U.S. BEA, in "Table SAPCE3: Personal Consumption Expenditures by State and Type of Product." BEA publishes data for clothing and shoes and excludes related services. The estimate for clothing and shoes is derived from the table aggregate line "Clothing and footwear." Expenditures on clothing and footwear include men's, boys', women's, girls', and baby items.

This category has historically grown about 1% slower than disposable personal income growth in Florida and about 0.2% faster than the U.S. (on a per capita basis). These two relationships were used to project expenditures forward through the analysis period using the forecasts of population, disposable income, and U.S. consumption of clothing and footwear from the recent demographic and economic estimating conferences. For purposes of projecting forward it was assumed that these expenditures grew at the same rate as "clothing and footwear." This provided the upper bound estimate of taxable sales for the analysis.

Baby and toddler clothing and footwear up to size 5T are exempt from sales tax. Expenditures on such items, estimated using the BLS Consumer Expenditure Survey, are deducted from the total expenditures in each of the two methods above to arrive at taxable sales.

Method I "Taxable Sales by Kind Code" includes spending by tourists in Florida. Method II "Personal Consumption Expenditures" includes spending by Floridians in other states, which serves as a proxy for spending by non-residents in Florida.

The 4/18/2025 REC adopted an estimate of FY 2025-26 sales tax collections (recurring) adjusted to have a 75% weight to the estimate based on consumer expenditures (Method II) and a 25% weight to the estimate based on taxable sales by kind code (Method I). The 7/15/2025 REC maintained this approach.

Clothing Prices

Based on various research, it is assumed that 70 percent of clothing expenditures may fall under the proposed price cap of \$100 per item. According to BLS, in 2023, annual household spending on women's apparel averaged \$655, compared with \$406 for men's apparel, \$87 for girls' and \$96 for boys. Households spent an average of \$208 for women's footwear, \$147 for men's, \$47 for boys', and \$42 for girls' footwear annually. According to Statista, average prices in March 2022 ranged from \$15.74 (on Shein) to \$48.19 for dresses in fast-fashion stores (the same product), while outerwear items (same product) ranged from \$19.72 (on Shein) to \$51.22 to \$78.27 in fast fashion stores. According to JFA Apparel, the typical price in the US is \$20–\$50 for casual apparel to over \$100 for premium or designer pieces.

An advantage buying assumption (lever) is included.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Back-to-School Holiday Date Shift

Bill Number(s): HB 7031

The analysis assumes that 70 percent (lever) of the expenditures would be on items priced at \$100 or less per item.

Clothing and Bags Growth Rate

The FY 25-26 estimate is grown by a Florida-specific growth rate for clothing and footwear from Method II. The growth rate for "Florida Clothing and Footwear" was based on a regression of "Florida Clothing and Footwear as a Share of Florida Disposable Income" on "U.S. Clothing and Footwear as a Share of U.S. Disposable Income." The NEEC and FEEC forecasts of U.S. disposable income and clothing and footwear expenditures (NEEC) and Florida disposable income (FEEC) were used to project Florida clothing and footwear through the analysis period. The same growth rate is used to grow wallets, bags, backpacks etc.

Wallets/Bags/Handbags/Backpacks/Diaper Bags: The estimate for wallets, bags, backpacks (as defined) is developed based on BEA data for Florida, "Table SAPCE3: Personal Consumption Expenditures by State and Type of Product.", for clothing and footwear and for luggage expenditures, "Luggage and similar personal items" expenditure category. According to BEA, most of the items in the bill, such as wallets, bags, backpacks, diaper bags, are in the "Luggage and similar personal items" expenditure category. Generally, the excluded items, such as watches and jewelry, are not in clothing, but in other dedicated categories. The ratio of luggage to clothing from BEA Table SAPCE3 (9%) is applied to the adopted Florida weighted average clothing estimate to calculate an estimate of total Florida luggage expenditures consistent with the adopted clothing expenditures estimate. To estimate expenditures on the exempt items only, the sum of the share of handbags (62%) and the share of other accessories (3.9%) in total online handbag and luggage sales in the US from IBISWorld's report "Online Handbag & Luggage Sales in the US" was applied to total estimated Florida expenditures on luggage.

Backpacks, diaper bags, fanny packs are included in luggage in the BLS Consumer Expenditures Survey. Diaper bags may also be included in baby items. To estimate expenditures, a ratio of luggage – to apparel is calculated. Apparel is defined as above. An assumption is made about these items' share of luggage.

An advantage buying assumption (lever) is included.

The analysis assumes that 70 percent (lever) of the expenditures would be on items priced at \$100 or less per item.

No explicit adjustment for tourists or amusement parks is made.

Rental of clothing and bags is not included in the BEA data, so it is assumed excluded from the estimate as the bill states.

School Supplies: For school supplies (including staplers), an amount of expenditures is assumed per student, by grade level. The per student expenditure is multiplied by the estimated number of students enrolled in public or private elementary and secondary schools, Florida Colleges, State Universities, public technical colleges/career centers, and private colleges/universities. The estimated total expenditure by students is increased for advantage business spending by 20 percent and an additional 10 percent is added for the extended list. It is assumed that 90 percent of expenditures would be under the \$50 limit.

The school supplies impact is built on the assumption that most school supplies are purchased at a one time/ one period before school begins once a year. An expansion of the number of exempt shopping days does not directly lead to a proportionate increase in the impact since the latter is not built with a per day expenditure method.

School supplies that must be brought by schoolchildren are generally required to be brought in by the first day of school, if not earlier. Florida law requires school districts to set a start date no later than August 11.

6/12/2026 update: Pre-K-12 enrollment and postsecondary enrollment were updated.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Back-to-School Holiday Date Shift

Bill Number(s): HB 7031

School Supplies Growth Rate

School supplies expenditures are grown by the growth rate of population less than 18 years of age from the FDEC.

Learning Aids & Jigsaw Puzzles: Florida expenditures for games, toys, and hobbies are derived from total national expenditures for games, toys, and hobbies using Florida population. It is assumed that learning aids and jigsaw puzzles as defined represent 10 percent of the category. The total Florida annual expenditures are converted to a 1-day amount and assume that 40 percent of the expenditures in the category would be under the \$30 limit. An advantage buying factor to account for additional purchasing is used.

Learning Aids Growth Rate

Learning aids are grown by the growth rate in consumer nondurables sales tax liability from the March 2025 General Revenue Conference.

6/12/2026 update: National expenditure data and population data were updated.

Computers: Florida expenditures are derived from total national expenditures for computers and peripherals using Florida population. In addition to hardware expenditures, expenditures for computer software and accessories are added. Since only certain modes of software sales are subject to sales tax (if the software is purchased in a Florida store), only a share of expenditures on software are included. Expenditures for Calculators, Typewriters & Other are used to estimate expenditures for calculators. The total Florida expenditures are adjusted for the percentage of total expenditures assumed to be exempt. An advantage buy factor is added for additional purchases by the general public. Purchases for commercial use are not exempt.

Calculators: Calculators are included in computers. They are removed from school supplies. The price cap for computers applies. As a result, it is assumed that virtually all calculators will fall under the exemption and the exempted amount based on purchase price percentage is 100 percent. The basis for the estimate is the NEEC variable Consumer Spending--Calculators, Typewriters & Other. The methodology follows that for computers.

Prices of Computers and Related Items

The bill exempts of computers and related items priced at \$1,500 or less. In the impact of SB7034 - Section 39, adopted at the 4/18/1015 REC, it was assumed that 75% of the estimated expenditures would be on items priced at \$1,500 or less per item.

Growth Rate

Computers and related accessories are grown by the growth rate in consumer durables sales tax liability from the March 2025 General Revenue Conference.

6/12/2026 update: National expenditure data and population data were updated.

Section 1001.42 (4)(f) provides that the opening date for schools in the district may not be earlier than August 10 of each year (August 10 is on Sunday in 2025). During school year 2024-25, August 10 was on a Saturday and out of 67 county school districts, 59 districts opened for students on August 12 (Monday). It is likely that school supplies are purchased and sometimes required to be dropped off at school prior to the start of the school year. In prior years, some retailers, especially some frequented by lower-income consumers, have started their back-to-school sales promotions close to the beginning of July, thus possibly incentivizing consumers to purchase ahead of the sales tax holidays, while the specific required items are still in stock and potentially shifting sales outside of the sales tax exemption window. Another factor potentially reducing the impact during the prescribed period may be that school supply bundles tailored to each grade in a school are offered by school community associations in May and prepaid in May of the prior school year, but it is not clear when the actual shopping occurs. No specific adjustment was made to account for the fact that a share of school supplies may be purchased outside of the holiday window.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Back-to-School Holiday Date Shift

Bill Number(s): HB 7031

The National Conference of State Legislatures notes, “sales tax holidays also are viewed as a way to potentially mitigate the regressivity of sales taxes, which disproportionately affect low-income taxpayers.”¹

An article from the Retail Analytics Council at Medill Spiegel Research Center of Northwestern University notes that some consumers start shopping for Back-to-School as early as late June. Of all surveyed, 40.1 percent plan to shop for Back-to-School or college. Of those, 54.7 percent had already started their shopping prior to early July, while 45.3 percent had not started their shopping yet.

The table below summarizes the estimate by category as updated from the 7/15/2025 impact.

	Expenditure Type				(RECURRING)
FY Ending	Clothing, Footwear, Wallets, Bag, Backpacks, Diaper bags - \$100 or Less	School Supplies - \$50 or Less	Learning Aids and Jigsaw Puzzles - \$30 or Less	Personal Computers and Related Accessories, Incl. Calculators - \$1,500 or Less	Total
2027	\$ (133.61)	\$ (14.60)	\$ (2.00)	\$ (54.40)	\$ (204.61)
2028	\$ (140.40)	\$ (14.70)	\$ (2.10)	\$ (54.70)	\$ (211.90)
2029	\$ (147.00)	\$ (14.80)	\$ (2.20)	\$ (56.10)	\$ (220.10)
2030	\$ (152.10)	\$ (14.90)	\$ (2.30)	\$ (58.00)	\$ (227.30)
2031	\$ (157.00)	\$ (15.00)	\$ (2.40)	\$ (59.70)	\$ (234.10)

To account for the shift of the exempt purchasing period from August into 12/32ths in July and 20/32ths in August, monthly liability data by kind code is used to modify the updated estimate above. On average, in fiscal years without a Back-to-School holiday (FYs 1996, 1997, 1998, 2003, 2004, 2009, and 2010), sales tax liability in kind codes 10 – clothing stores, 11 – shoe stores, and 20- general merchandise stores in August collections month (July activity) represents 91.9 percent of the sales tax liability in September collections (August activity). The updated estimate from above is split into (1) August collections and (2) September collections. The August collections portion (12/32ths) is multiplied by the ratio of August to September collections above to scale down the impact since the data show August collections are 91.9 percent of September collections. The remaining portion (20/32ths) is as was estimated above.

Alternatively, it may be assumed that the shift in the purchase period from August to July and August and the addition of a day do not materially change the adopted estimate from the 2025 session. The impact already assumes a number of extra purchasing days as consumers may be shifting their purchases into the holiday period to take advantage of the tax exemption.

Three estimates are developed to reflect the three approaches to the change in the holiday dates.

- High: An update of the 2025 estimate; adds one day to the duration of the holiday, but assumes date shift is immaterial.
- Middle: The 2025 session estimate as adopted in 2025. The extra day is already accounted for in the assumed shifted shopping days/ advantage buying and other factors that add on to the estimate based on pure duration, so the date shift is immaterial.
- Low: A modified update of the 2025 estimate that assumes July sales activity is lower than August.

¹ National Conference of State Legislatures, Back to School, Back to Sales Tax Holidays, by Jackson Brainerd, 8/31/2021, <https://www.ncsl.org/fiscal/back-to-school-back-to-sales-tax-holidays>

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Back-to-School Holiday Date Shift

Bill Number(s): HB 7031

	High	Middle	Low
	Updated Impact, 32 Days, Month Shift Immaterial	Adopted 2025 Impact, 2031 - Prior Year Growth Rate	Updated Impact, 32 Days, Month Shift Reduces Impact
2027	\$ (204.61)	\$ (198.60)	\$ (198.40)
2028	\$ (211.90)	\$ (207.00)	\$ (205.50)
2029	\$ (220.10)	\$ (216.10)	\$ (213.40)
2030	\$ (227.30)	\$ (223.00)	\$ (220.40)
2031	\$ (234.10)	\$ (230.10)	\$ (227.00)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Back-to-School Holiday Date Shift

Bill Number(s): HB 7031

Section 4: Proposed Fiscal Impact: The impact is recurring. The sales tax holiday will affect July and August activity and August and September collections.

Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27		(6.0)		0.0		0.2
2027-28		(4.9)		0.0		1.5
2028-29		(4.0)		0.0		2.7
2029-30		(4.3)		0.0		2.6
2030-31		(4.0)		0.0		3.1

Revenue Distribution: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted a negative indeterminate cash and recurring impact.

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

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B	C	D	E	F	G	H
HB 7031, Section 27						
Back-to-School Sales Tax Holiday - 32 Days - Annually						
6/12/2026						
						32 Days
						5 Weeks
						7/20/2026 Start
						8/20/2026 End
Updated 2025 Session Impact						
		Expenditure Type				(RECURRING)
FY Ending	Clothing, Footwear, Wallets, Bag, Backpacks, Diaper bags - \$100 or Less	School Supplies - \$50 or Less	Learning Aids and Jigsaw Puzzles - \$30 or Less	Personal Computers and Related Accessories, Incl. Calculators - \$1,500 or Less	Total	
2027	\$ (133.61)	\$ (14.60)	\$ (2.00)	\$ (54.40)	\$ (204.61)	
2028	\$ (140.40)	\$ (14.70)	\$ (2.10)	\$ (54.70)	\$ (211.90)	
2029	\$ (147.00)	\$ (14.80)	\$ (2.20)	\$ (56.10)	\$ (220.10)	
2030	\$ (152.10)	\$ (14.90)	\$ (2.30)	\$ (58.00)	\$ (227.30)	
2031	\$ (157.00)	\$ (15.00)	\$ (2.40)	\$ (59.70)	\$ (234.10)	
		High	Middle	Low		
		Updated Impact, 32 Days, Month Shift Immaterial	Adopted 2025 Impact, 2031 - Prior Year Growth Rate	Updated Impact, 32 Days, Month Shift Reduces Impact		
2027	\$ (204.61)	\$ (198.60)	\$ (198.40)			
2028	\$ (211.90)	\$ (207.00)	\$ (205.50)			
2029	\$ (220.10)	\$ (216.10)	\$ (213.40)			
2030	\$ (227.30)	\$ (223.00)	\$ (220.40)			
2031	\$ (234.10)	\$ (230.10)	\$ (227.00)			
IMPACT						
		High	Middle	Low		
		Updated Impact, 32 Days, Month Shift Immaterial	Adopted 2025 Impact, 2031 - Prior Year Growth Rate	Updated Impact, 32 Days, Month Shift Reduces Impact		
2027	\$ (6.0)	\$ -	\$ 0.2			
2028	\$ (4.9)	\$ -	\$ 1.5			
2029	\$ (4.0)	\$ -	\$ 2.7			
2030	\$ (4.3)	\$ -	\$ 2.6			
2031	\$ (4.0)	\$ -	\$ 3.1			

	A	B	C	D	E
1		6/12/2026			
2		HB 7031, Section 27			
3		Back to School - Clothing, footwear, handbags, backpacks, diaper bags, wallets and bags, \$100 or Less			
4				32 Days	
5				5 Weeks	
6				7/20/2026 Start	
7				8/20/2026 End	
8					
9		FY 2025-26			<u>Estimate</u>
10					
11		1 Baby and Toddler Expenditure on Exempt Clothing and Footwear, Share of Total (Mln. \$)			
12					
13		2 Exempt baby and toddler clothing and footwear to size 5T			Adopted Share of Boys & Girls ages 2-5 in ages 2-15 clothing & included in Baby & Toddler Sales Tax Holiday
14			Annual expenditures per HH		27.6%
15			405.78		
16			95.75		26.41
17			655.22		
18			87.07		24.02
19			83.7		83.70
20			146.97		
21			46.7		12.88
22			208.42		
23			41.54		11.46
24		Total	1,771.15		158.47
25		Baby and toddler, %	8.95%		
26					
27					
28					
29		3 Florida Personal Consumption Expenditures on Clothing & Footwear - Reductions for Exempt Items			
30					
31		HB 7031, Section 27			
32		Florida Personal Consumption Expenditures on Clothing & Footwear (Mln. \$)			
33					
34					
35		<i>Exempt baby & toddler clothing & footwear, % of apparel</i>			
36		<i>Baby & Toddler Clothing & Footwear)</i>			
37					
38					
39		Florida Personal Consumption Expenditures on Clothing & Footwear (Mln. \$), Less Exempt Baby & Toddler Clothing & Footwear)		23,375.9	31,148.0

	A	B	C	D	E
40					
41		Method II 100 %			31,148.0

	A	B	C	D	E
42					
43					
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48					
49		Build Florida Personal Consumption Expenditures on wallets, bags, backpacks and related as ratios to			
50		4 FL clothing & footwear expenditures.			
51		FY 2026-27		Consumption Expenditures	
52					
53					
54		Florida Personal Consumption Expenditures on Clothing & Footwear, excluding baby & toddler items, including			
55		5 accessories, unless specifically excluded		31,148.0	
56		<i>of which exempt ITEMS (LEVER)</i>	100.0%	31,148.0	
57					
58		6 FL Luggage PCE, ratio to Clothing& Footwear (BEA)	9.0%	2,791.80	
59		<i>of which exempt ITEMS (Handbags, wallets, % of Luggage, IBIS)</i>	65.9%	1,839.80	
60		-wallets, handbags, backpacks, diaper bags, fanny packs			
61					
62		Total clothing and footwear, wallets, handbags,			
63		7 backpacks, fanny packs, and diaper bags		32,987.83	
64					
65				Sales Tax Collections	
66		8 Sales Tax at 6%	6.0%	1,979.3	
67					
68		9 Exempted amount of sales tax collections		1,385.5	
69		<i>Assumption for % under the price cap (LEVER)</i>		70%	
70					
71					
72					
73					
74		10 Preliminary per Day Fiscal Impact in Florida	1	3.79586	
75					
76		11 Number of Days in the Holiday	32	121.46751	
77					
78		12 Advantage Buying (LEVER)	1.100	133.61427	
79		13 Base Adjustment for Tourists			
80		14 Total Adjustment			
81					
82		15 Adjusted Fiscal Impact in Florida		(133.6)	
83					
84					
85					
86					
87		16 Total Impact		(\$133.6)	
88					
89					

	A	B	C	D	E
90					
91		Growth rate: Method I (25% weight) and Method II (75% weight)	FY Ending	Method I (25% weight) and Method II (75% weight)	
92			2027	4.17%	
93			2028	5.11%	
94			2029	4.70%	
95			2030	3.44%	
96			2031	3.24%	
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**Growth rate:
Method I (25% weight) and Method II (75% weight)**

**Method I (25%
weight) and
Method II (75%
weight)**

FY Ending	
2027	4.17%
2028	5.11%
2029	4.70%
2030	3.44%
2031	3.24%

FY Ending	Sales tax impact
2027	(\$133.6)
2028	\$ (140.40)
2029	\$ (147.00)
2030	\$ (152.10)
2031	\$ (157.00)

Price cap assumptions

Price \$50 or less	30%	35%
	40%	
Price \$75 or less	40%	50%
	60%	
Price \$100 or less	70%	70%

	A	B	C	D	E	F
1		6/12/2026				
2		HB 7031, Section 27				
3		SCHOOL SUPPLIES				
4						
5						
6		5 Weeks				
7		7/20/2026 Start				
8		8/20/2026 End				
9						
10						
11		School Supplies Expenditure Assumptions by Grade level (Millions of Dollars)				
12						
13	Row	Grade Level	Expenditures per Student	Number of Students	Total Expenditures	
14	1	PreK	22.00	104,224	2.3	
15	2	KG	22.00	260,754	5.7	
16	3	1	22.00	266,783	5.9	
17	4	2	22.00	272,104	6.0	
18	5	3	27.00	285,778	7.7	
19	6	4	29.00	280,309	8.1	
20	7	5	29.00	284,299	8.2	
21	8	6	34.00	281,855	9.6	
22	9	7	34.00	286,498	9.7	
23	10	8	34.00	277,214	9.4	
24	11	9	37.00	286,546	10.6	
25	12	10	37.00	290,203	10.7	
26	13	11	37.00	271,859	10.1	
27	14	12	37.00	268,747	9.9	
28	15	Total PK-12		3,717,174	114.1	
29	16	Total HigherEd	38.00	1,456,367	55.3	
30	17	Total All Students		5,173,541	169.4	
31						
32						
33						
34						
35						
36	18	Buying by Business, General Public				
37	19	Factor for General Public Buying and Commercial Purchases	60%		101.6	
38						
39						
40		Remove calculators from school supplies	1.0%		1.0	
41					100.6	
42						
43	20	School Supplies			Adopted	
44	21	Total Sales Tax	6%		16.2	
45		Assumption: share of items under price limit	90%		14.6	
46						
47	22	Total Impact			(\$14.6)	
48						
58						
59						
60		FY Ending		Population Less than 18 Years of Age	School Supplies	
61		2027		1.0%	(\$14.6)	
62		2028		0.9%	\$ (14.70)	
63		2029		0.9%	\$ (14.80)	
64		2030		0.8%	\$ (14.90)	
65		2030		0.9%	\$ (15.00)	
66						

	A	B	C	D	E
2		HB 7031, Section 27			6/12/2026
3		Back to School - LEARNING AIDS & JIGSAW PUZZLES			
4		32 Days 5 Weeks 7/20/2026 Start 8/20/2026 End			
5					
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12					
13		LEARNING AIDS & JIGSAW PUZZLES	<u>Adopted</u>		<u>Proposed</u>
14	1	National Personal Expenditure on Games, Toys, and Hobbies (Mln. \$)			121,115.8
15		CONVERTED to TAXABLE SALES			
16		Assumed Share for Learning Toys & Jigsaw Puzzles	10.0%		12,111.6
17	2	Florida Share based on Population Forecast (Mln. \$)	6.7%		808.4
18					
22		ASSUMED OVERLAP WITH TOYS (Freedom Summer)	100.0%		808.4
23					
24	3	Sales Tax at 6%			48.5
25					
26	4	Exempted Amount			19.4
27		Assumption of Items under Price Limit	40%		40.0%
28					
29	5	Preliminary Per Day Fiscal Impact in Florida	1		(0.05)
30					
31	6	Number of Days in the Holiday	32		(1.7)
32					
33	7	Advantage Buying	1.150		(0.26)
34					
35	8	Adjusted Fiscal Impact in Florida			(2.0)
36					
37					
38	9	Total Impact			(\$2.0)
39					
40					
41					
42	10	FY Ending	Consumer Nondurables OTY % Change	LEARNING AIDS & JIGSAW PUZZLES	
43		2027	0.24%		(\$2.0)
44		2028	2.69%	\$	(2.10)
45		2029	3.29%	\$	(2.20)
46		2030	3.03%	\$	(2.30)
47		2031	3.03%	\$	(2.40)
48					

A	B	C	D	E	F	G
2	HB 7031, Section 27					
3	Back to School - COMPUTERS - \$1,500 or less of purchase price, including calculators					
4	32 Days 5 Weeks 7/20/2026 Start 8/20/2026 End					
5						
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11	COMPUTERS - \$1,500 or less of purchase price, including calculators					
	BEA/ NEEC forecast			<u>Adopted</u>		
	National Information Processing Equipment			Computers & Peripheral Equipment	Computer Software & Accessories	Calculators, Typewriters & Other
12	1 Annual expenditures			\$ mln	101,898.3	220,189.5
13	2 Annual expenditures converted to taxable sales					390.4
14	3 Percent of category	Lever			100%	5%
15					101,898.3	11,009.5
16	<i>IBIS World Industry Report 44312. Computer Stores in the US, estimates that 73.7% of computer store revenues come from sales of computers, while 3% of sales come from sales of software.</i>					
17						
18						
19	4 Florida Share based on Population Forecast	6.97%	\$ mln	7,100.3	767.1	13.6
20						
21						
22						
23						
24						
25	5 Annual Sales Tax at 6%	6.0%	\$ mln	426.0	46.0	0.8
26						
27						
28	6 Exempted Amount based on Purchase Price		\$ mln	319.5	34.5	0.82
29		Lever			75.0%	75.0%
30				\$1500 or Less	\$1500 or Less	\$1500 or Less
31						
32	7 Preliminary Per Day Fiscal Impact in Florida	1.0	\$ mln	0.88	0.09	0.002
33						
34						
35	8 32-Day Holiday	32	\$ mln	28.0	3.0	0.072
36						
37		Lever				
38	9 Advantage Buying by the General Public	75.0%		21.0	2.3	0.054
39						
40	10 Impact by Category				(\$49.0)	(\$5.3)
41						(\$0.12521)
42						
43	10 Total Impact		\$ mln			(\$54.4)
44						
45						
46	11 Growth Rate					
47	FY Ending		Consumer Durables OTY % Change			Computers
48	2027		4.18%			(\$54.4)
49	2028		0.60%		\$	(54.70)
50	2029		2.48%		\$	(56.10)
51	2030		3.33%		\$	(58.00)
52	2031		2.97%		\$	(59.70)
53						
54			100			
55	Computers Exemption Key					
56	First \$1500		80%			
57	First \$1000		75%			
58	First \$750		50%			
59	\$1500 or Less		70%			
60	\$1000 or Less		55%			
61	\$750 or Less		45%			

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Home Hardening Products - Refund

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 27

Sponsor(s): Representative Duggan

Month/Year Impact Begins: The impact begins on July 1, 2026 and ends on September 30, 2029

Date(s) Conference Reviewed: 1/30/2026, 6/12/2026

Section 1: Narrative

a. Current Law:

Under current law in Ch. 212, all of the items listed in the proposed language are subject to the 6% Sales and Use Tax when purchased unless an exemption or a special provision applies.

b. Proposed Change:

HB 7031E provides a sales tax refund of up to \$500 per eligible residential property on previously paid sales tax on the purchases of the items listed below during the specified purchase period.

- Impact-resistant windows
- Impact-resistant doors
- Impact-resistant garage doors

The purchases must be made between **July 1, 2026 and June 30, 2029**.

There are **no price caps**.

To receive the refund, an eligible owner must apply to DOR on a specially provided form. The owner must attach copies of the receipts evidencing payment of sales tax. The refund application must be submitted between **July 1, 2026 and September 30, 2029**.

The bill defines the following terms.

"Glazing system" or "door system" includes a window or door frame, respectively, **and the attachment hardware** used for installation of such frame, when such frame and attachment hardware are purchased as part of the same sale, with the intent to install it in compliance with prescribed engineering requirements.

"Home hardening product" means an impact-resistant door, an impact-resistant garage door, or an impact-resistant window.

"Impact-resistant door" means an exterior door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of a list of sets of test methods, standards, and specifications.

"Impact-resistant garage door" means a garage door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of a list of test methods, standards, and specifications.

"Impact-resistant window" means a window that is laminated or has been treated with a polycarbonate glazing system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with a list of test methods, standards, and specifications.

"Eligible residential property" is defined as "a site-built, residential property with a site-built dwelling, for which a homestead exemption has been granted under s. 196.031 and which has a just value of \$700,000 or less."

"Owner" is defined as "a person who holds the legal title to an eligible residential property."

"Site-built" is defined as a home constructed at its permanent location. Site-built does not include mobile homes, manufactured homes, trailers, boats, or any home or trailer that may be titled or registered in accordance with chapters 319 or 320.

The bill gives owners three extra months (until September 30, 2029) after the expiration of the exemption to submit the refund application.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Home Hardening Products - Refund
Bill Number(s): HB 7031-E

Section 2: Description of Data and Sources

Florida Department of Revenue NAL data, 2023 Final, provided by DOR Property Tax Oversight.
National Association of Realtors, 2025 Remodeling Impact Report, National Association of REALTORS® Research Group, https://www.nar.realtor/sites/default/files/2025-04/2025-remodeling-impact-report_04-09-2025.pdf
Florida Building Code 2023, 8th Edition, <https://codes.iccsafe.org/codes/united-states/florida> .
Joint https://www.jchs.harvard.edu/sites/default/files/reports/files/Harvard_JCHS_Improving_Americas_Housing_2025.pdf
"Study of the US Market for Windows, Doors and Skylights" in the bi-annual report for the Fenestration & Glazing Industry Alliance; study conducted by Ducker Carlisle (published in 2020, 2022, and 2024); report provided to the Florida Legislature by FGIA, Exhibit D. 10.
Impact analysis of SB 890, dated 2/2/2024, REC
http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page291-297.pdf .
Joint Center for Housing Studies of Harvard University, "Improving America's Housing 2025", JCHS tabulation of HUD, American Housing Study 2023.
https://www.jchs.harvard.edu/sites/default/files/reports/files/Harvard_JCHS_Improving_Americas_Housing_2025.pdf .
U.S. Census Bureau, American Housing Study 2023, <https://www.census.gov/programs-surveys/ahs/data/interactive/ahstablecreator.html> .
Internal Revenue Service, "Table 1. Form 5695 Residential Energy Credits: Tax Year 2023, (through Filing Season 2024 Cycle 21, May 23, 2024) [1]", IRS, RAAS, August 2024, <https://www.irs.gov/pub/irs-soi/24dbs01t03nr.xlsx> ,
<https://www.irs.gov/pub/irs-soi/23in01irc25cd.xlsx> .
iPropertyManagement, <https://ipropertymanagement.com/research/home-improvement-industry-statistics>
Window + Door, 2023-industry-pulse-sustainable-slowdown, Laurie Cowin , February 7, 2023,
Impact analysis of CS/ SB 78, Home Hardening Products – Refund, dated 1/30/2026,
https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/page208-215.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

Only a select group of Florida homeowners or households will be eligible for the sales tax refund. The bill limits the eligibility to homeowners of site-built homes, with homestead, with Just Value less than \$700,000.

1. **Eligible homeowners:** The 2025 final DOR property tax roll was used to tabulate a **count of owned, site-built, homesteaded properties with just value less than \$700,000** that are single family (UC=1), condominiums (UC=4), cooperatives (UC=5), and multi-family (UC=8) comprise the starting universe of 4,373,082 homeowners in Florida. It is assumed that this data apply to FY 2025-26.
2. **Homeowners who purchased eligible products:** Two methods were used to estimate the number of homeowners who would purchase windows and doors.
 - a. **METHOD I - U.S. Census Bureau, American Housing Survey/ Joint Center for Housing Studies.** The steps were as follows.
 - i. Of U.S. homeowners, 29.7 percent completed home improvements in 2023 according to the Joint Center for Housing Studies of Harvard University were used. It is assumed that also 29.7 percent of Florida homeowners as defined above completed home improvement projects.
 - ii. Of U.S. homeowner home improvements in 2023, 15.3 percent replaced windows or doors. It is assumed that also 15.3 percent of Florida homeowner improvement projects were for window and door replacement.
 - iii. This amounts to 198,839 Florida homeowners who purchased windows or doors.
 - b. **METHOD II - Internal Revenue Service, Energy Tax Credits – Inflation Reduction Act of 2022.** The steps were as follows.
 - i. According to the Internal Revenue Service, for Tax Year 2023, 1,354,150 U.S. tax returns claimed the residential Energy Efficient Home Improvement Credit specifically for the categories:
 1. Exterior doors, most expensive door,
 2. Exterior doors, all other doors,
 3. Exterior windows and skylights.
 - ii. These energy efficiency credits were authorized by the Inflation Reduction Act of 2022.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Home Hardening Products - Refund

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- iii. The credits were up to \$600 for qualified windows and doors and were required to be Energy Star-certified products. The latter may or may not be impact-resistant.
 - iv. Florida in general had a higher claims rate for the energy credits category than the US average according to the Joint Center for Housing Studies of Harvard University's report "Improving America's Housing 2025."
 - v. It is assumed that the same percentage Floridians claimed credits for windows and doors. This represents almost 95,000 Florida homeowners (0.8% of returns) who purchased windows or doors.
3. Of upgrades including windows and doors, all residential property owners may opt for impact-resistant windows, so 100 percent of window upgrades can potentially be impact-resistant.
4. Both Methods I and II are further refined using the same methodology as follows.
 - a. According to the 2023 "Study of the US Market for Windows, Doors and Skylights" by the Fenestration & Glazing Industry Alliance; 60 percent of windows and doors sold in hurricane zones in Florida were impact-resistant. Of upgrades including windows and doors, this analysis assumes this same 60% will opt for impact-resistant windows and doors across the state.
 - b. Of home improvement projects, 24 percent hired the labor but purchased the materials themselves and another 24 percent did the entire project themselves according to the National Association of Realtors. Assuming that these percentages are representative of complicated projects, such as window replacement, the 60% buying impact-resistant products were further reduced to only those who purchased the labor or did the project themselves. **NOTE: These percentages are for any home improvement project, so they may not be sufficiently representative for window installation.** This produces the total eligible homeowners who purchased impact-resistant windows or doors that potentially will possess an eligible sales tax receipt required for a refund.
5. Three estimates were developed as follows.
 - a. HIGH: The high estimate assumes all eligible homeowners potentially in possession of a sales tax receipt identified above apply for the refund.
 - b. MIDDLE: The middle estimate uses the second year estimated liability percentages for unclaimed property and assumes that this is the percentage of eligible homeowners who purchased eligible products that will apply for the rebate.
 - c. LOW: The low uses Method II and applies the same percentage from unclaimed property.

Through 2032, taxpayers can claim a 30 percent federal tax credit on that expenditure, up to \$600 a year, thanks to the Inflation Reduction Act passed in 2022. Some internet sites advise homeowners to replace windows one at a time to maximize on the tax credits.

An EDR review of legislative measures providing property tax relief to homeowners impacted by hurricanes has suggested previously that there appears to be a very low participation rate in such programs. Some of the possible reasons considered by EDR for the low participation include a requirement for the property owner to apply and provide supporting documentation and a relatively low dollar value of the relief measure. The current proposed amendment shares some of the same features (low refund amount, application requirement, sales tax receipt) and this analysis expects that the uptake will be very low.

In addition the bill requires a sales tax receipt as part of the application. This analysis suggests that the requirement significantly reduces the potential universe of participants for the following reasons.

- a. The condition automatically excludes any new home construction since the homebuilder will not meet the conditions for an "eligible residential property."
- b. It is likely that most window replacement projects are quoted as a combined price and no separate breakouts are made for materials and labor. The homeowner will pay a window installer for the entire project. It is likely that a much smaller share of homeowners will tackle a window replacement project than suggested by the NAR report.
- c. An iPropertyManagement report states the following: "Over a third of home improvement projects are commonly considered DIY, such as interior painting. However, projects like exterior improvements (replacing windows, siding, roofing, etc.) are rarely attempted by the average homeowner. These are pretty specialized projects with the

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Home Hardening Products - Refund

Bill Number(s): HB 7031-E

potential for a lot to go wrong. As much as Home Depot reassures homeowners that “you can do it and we can help,” more than four out of five homeowners hire professional and licensed specialists to assist with projects.”¹

- d. The window replacement industry appears to have a significant direct-to-consumer channel, where manufacturers sell directly to consumers, automatically including the installation. It may be impossible from a quote structuring viewpoint to separate out the product from the service. These vendors offer a package, not a product plus optional service.

Adopted method – REC dated 1/30/2026

- The Florida Property Roll for CY 2025 was used to estimate the number of homestead properties subject to the bill (SF (UC = 1), Condos (UC=4), Coops (UC=5), & MF<10 Units (UC=8), & JV = or < \$700,000) for FY 2025-26.
- National data from the U.S. Census American Housing Survey (HUD) / Joint Center for Housing Studies was used to estimate the share (29.7%) of site-built homeowners reporting home improvement expenditures in Florida.
- Of those with home-improvement expenditures, additional data from the same survey was used to estimate the percent (15.3%) who had windows or doors replacement.
- It was then assumed that 60% of those with window or door replacements will opt for impact-resistant openings (windows, doors, & garage doors), using data from the Fenestration & Glazing Industry Alliance (FGIA) impact share in hurricane zones in 2023.
- Of those who opt to use impact-resistant products, the REC determined that 27.6% will participate in the refund (submit an application with all necessary documentation), using the first and second years of unclaimed property claims (1.94% and 25.6%).
- The resulting number of properties is multiplied by the amount of the refund to obtain the refund impact.

Difference in bill language: HB 7031E vs. CS/ SB 78

The bill extends the exemption (purchase) period by one fiscal year.

It gives owners extra three months (until September 30, 2029) after the expiration of the exemption for them to submit the refund application.

A definition of glazing system or door system is added to include attachment hardware used for installation. Based on previous impacts, for example HB 853 from the 2025 Session (REC impact3/7/2025), this analysis already assumed the attachment hardware was an integral part of the window and door and assumed to be included in the price. Furthermore, the “glazing system” language existed in HB 853. In practice, replacement windows or doors, presumably the type subject to the bill, are quoted, sold, and installed as “systems” by vendors, not component by component as the components are not optional but necessary for the installation.

The DOR form will no longer require the eligible owner to submit an assessment roll parcel number of the eligible residential property. Only the address of the property is required, which was already an existing condition in CS/ SB 78.

The proposed language expands the sworn statement to include a statement that the home hardening products have been installed in the eligible residential property.

The adopted impact from CS/ SB 78 was extended by one more year to reflect the 3-year exemption. A lag of two months for refund processing was already assumed in the adopted impact for CS/SB 78. Compared to CS/ SB 78, the current bill extends the refund application acceptance period by three months, from June 30 to September 30. Since a two-month lag was already assumed in the prior impact and the prior REC discussed that extending the refund application period would not change the impact, the proposed impact maintains the two-month lag from CS/ SB 78.

¹ iPropertyManagement, Home Improvement Industry Statistics, May 2023, <https://ipropertymanagement.com/research/home-improvement-industry-statistics>

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: Home Hardening Products - Refund

Bill Number(s): HB 7031-E

Section 4: Proposed Fiscal Impact

Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(13.90)			
2027-28			(17.00)			
2028-29			(17.20)			
2029-30			(2.90)			
2030-31						

Revenue Distribution: Sales and Use Tax

Section 5: Consensus Estimate (06/12/2026): The Conference adopted the proposed estimate.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(12.3)	0.0	(Insignificant)	0.0	(0.4)	0.0	(1.2)	0.0
2027-28	(15.1)	0.0	(Insignificant)	0.0	(0.5)	0.0	(1.4)	0.0
2028-29	(15.2)	0.0	(Insignificant)	0.0	(0.5)	0.0	(1.5)	0.0
2029-30	(2.6)	0.0	(Insignificant)	0.0	(0.1)	0.0	(0.2)	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(13.9)	0.0	(1.9)	0.0	(15.8)	0.0
2027-28	(17.0)	0.0	(2.3)	0.0	(19.3)	0.0
2028-29	(17.2)	0.0	(2.4)	0.0	(19.6)	0.0
2029-30	(2.9)	0.0	(0.4)	0.0	(3.3)	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

6/12/2026

HB 7031E, Section 27 - Home Hardening

Sales and Use Tax

Sales Tax Refund - Impact Resistant Doors and Windows

Up to \$500 in refund

3 YEARS

July 1, 2026 - June 30, 2029

IMPACT

Sales Tax Refund - Impact Resistant Doors and Windows

	High		Middle		Low		Adopted	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(13.90)				(13.9)	
2027-28			(17.00)				(17.0)	
2028-29			(17.20)				(17.2)	
2029-30			(2.90)				(2.9)	
2030-31								

	B	C	D	E	F	G	H
1		6/12/2026					
2							
3		HB 7031E, Section 27 - Home Hardening				3 YEARS	
4		Sales and Use Tax				July 1, 2026 - June 30, 2029	
5		Sales Tax Refund - Impact Resistant Doors and Windows					
6							
7							
8		1 Determine the universe of eligible residential properties in Florida in 2025.				4,373,082	
9		Owned					
10		Site-built					
11		Homestead					
12		JV = or < \$700,000					
13							
			Florida Homestead Properties				
	Property Roll		SF (UC = 1), Condos (UC=4), Coops (UC=5), & MF<10 Units (UC=8), & JV = or < \$700,000	REC Definition of Homestead, Any Just Value (No limitation)	Percent with JV = or < \$700,000	REC Homestead Parcel Projections	REC Annual Percent Change
14	CY	FY Ending in					
15	2025	2026	4,373,082	5,240,783	83.4%	5,240,794	
16	2026	2027	4,451,708		83.4%	5,335,010	1.8%
17	2027	2028	4,529,212		83.4%	5,427,893	1.7%
18	2028	2029				5,522,595	1.7%
19	2029	2030				5,617,644	1.7%
20	2030	2031				5,713,176	1.7%
21		Source: EDR Forecast & EDR Retrieval of Florida Department of Revenue NAL data, 2025 Final.					
22							
23		2 Determine percent of properties engaged in home improvement and specifically window or door replacement.					
24		Method 1 - U.S. Census Bureau, American Housing Survey/ Joint Center for Housing Studies				198,839	
25							
26			2023 CY		2025 CY		
27			JSCS/ HUD Report	Apply US Percentages to FL	Estimate	ADOPTED	
28			US		FL	FL	
29	AHS	Number of homeowners	86,853,000	EDR Site-built & homeowner & homestead	5,240,783	5,240,783	
30	AHS	less manufactured/ mobile home & boats, RVs	5,273,000		231,642		
31	AHS	Homeowners of site-built homes	81,580,000	FL: UC=1,4,5,&8	5,009,141		
32		of which HOMESTEADED & JV=< \$700,000	NA	of which JV=<\$700,000	4,373,082	4,373,082	
33	JSCS/AI	Number of site-built homeowners reporting home improvement expenditures	25,775,000	Estimate	1,298,805	1,298,805	
34	JSCS/AI	% of all homeowners	29.7%	US share	29.7%	29.7%	
35	JSCS/AI	of which windows or doors replacement	3,946,000	Estimate	198,839	198,839	
36	JSCS/AI	% of site-built homeowners	4.8%				
37		% of site-built homeowners with improvement expenditures	15.3%	US share	15.3%	15.3%	
38		Source: JCHS, Improving America's Housing 2025, JCHS tabulation of HUD, American Housing Study 2023.					
39		https://www.jchs.harvard.edu/sites/default/files/reports/files/Harvard_JCHS_Improving_Americas_Housing_2025.pdf					
40							
41							

	B	C	D	E	F	G	H
42		Method II - Internal Revenue Service, Energy Tax Credits			94,534		
43							
44		Residential energy tax credits authorized by The Inflation Reduction Act of 2022: credits claimed for tax year 2023					
45							
46							
47							
48							
			IRS data	IRS & Estimate			
			US	Florida			
49	IRS	Total IRS returns filed FY 2024 (individual income tax)	161,052,672	11,243,202		IRS	
		Returns claiming Energy Efficient Home Improvement Credit for: Exterior doors, most expensive door, Exterior doors, all other doors, Exterior windows and skylights.	1,354,150	94,534		Estimate	
50	IRS	% of total returns	0.8%	0.8%			
51		Sources: IRS, https://www.irs.gov/pub/irs-soi/24dbs01t03nr.xlsx , https://www.irs.gov/pub/irs-soi/23in01irc25cd.xlsx					
52							
53							
54		3 Determine % impact-resistant.					
55							
56							
				Method I	Method II	ADOPTED	
				U.S. Census. American Housing Survey/ Joint Center for Housing Studies	Internal Revenue Service, Energy Tax Credits		
57		Homeowners who completed a window or door replacement		198,839	94,534		
58		Determine the percent that will opt for impact-resistant openings (windows, doors, & garage doors) from FGIA impact share in hurricane zones in 2023	60%	119,303	56,720		119,303
59							
60							
61							
62		4 Determine % who paid sales tax themselves.					
63							
64		Home Improvements - Who Completed Work				ADOPTED	
				Method I	Method II		
				U.S. Census. American Housing Survey/ Joint Center for Housing Studies	Internal Revenue Service, Energy Tax Credits		
65		Hired a professional	29%				119,303
66		Hired the labor but purchased the materials	24%	28,633	13,613		
67		Did the entire project themselves	24%	28,633	13,613		
68		Contributed some DIY labor	22%				
69		Other	1%				
70		Total	100%	57,266	27,226		
71		Source: NAR, https://www.nar.realtor/sites/default/files/2025-04/2025-remodeling-impact-report_04-09-2025.pdf					
72							
73							
81		Total HOUSING UNITS <u>potentially</u> in possession of a sales tax receipt		57,266	27,226		
82							

	B	C	D	E	F	G	H
83		5 Determine the percent that will apply for the refund and the refund amount.					
84							
85		Window purchases implied by a \$500 refund	\$ 8,333	\$ 8,333	\$ 8,333		
86			HIGH	MIDDLE	LOW	ADOPTED	
87			Method I	Method I w/t Reduction	Method II	Method I w/t Reduction	
			U.S. Census. American Housing Survey/ Joint Center for Housing Studies	U.S. Census. American Housing Survey/ Joint Center for Housing Studies	Internal Revenue Service, Energy Tax Credits	U.S. Census. American Housing Survey/ Joint Center for Housing Studies	
88		FY 2025-26					
89							
90		Assumed participation in the refund	100%	25.6%	25.6%	27.6%	
91		Number of eligible residential properties	57,266	14,677	6,978	32,892	
92		Refund	500	500	500	500	
93		Total cost of refund (\$)	28,633,000	7,338,500	3,489,000	16,446,000	
94		<i>Sales tax refund, millions \$, FY 2025-26</i>	<i>(28.6)</i>	<i>(7.3)</i>	<i>(3.5)</i>	<i>(16.4)</i>	
95							
96							
97		6 Grow to impact years.					
98			HIGH	MIDDLE	LOW	Growth in REC Homestead	ADOPTED
99		FY 2026-27	(29.1)	(7.5)	(3.6)	1.8%	(16.7)
100		FY 2027-28	(29.6)	(7.6)	(3.7)	1.7%	(17.0)
101		FY 2028-29	(30.1)	(7.7)	(3.8)	1.7%	(17.3)
102							
103		7 Lag for refund process.					
104			FY 2026-27	FY 2027-28	FY 2028-29	Total	
105		FY 2026-27	(13.9)			(13.9)	
106		FY 2027-28	(2.8)	(14.2)		(17.0)	
107		FY 2028-29		(2.8)	(14.4)	(17.2)	
108		FY 2029-30			(2.9)	(2.9)	

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): HB 7031 E

☐ **Entire Bill**

☒ **Partial Bill:** Section 43

Sponsor(s):

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

Date of Analysis: 2/27/2026, 6/12/2026

Section 1: Narrative

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

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

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

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

- a. Ammunition (No price caps) as defined in s. 790.001(1)
- b. Firearms, defined as “a weapon capable of firing a missile and includes a pistol, rifle, or shotgun using an explosive charge as a propellant” (No price caps).
- c. Accessories for firearms (No price caps) The accessories highlighted in yellow were added by HB 7031 E to the original list in SPB 7046.
 - i. Barrels.
 - ii. Cases or range bags.
 - iii. Charging handles.
 - iv. Cleaning kits.
 - v. Handguards.
 - vi. Holsters.
 - vii. Internal parts and components.
 - viii. Magazines or other ammunition feeding devices or carriers.
 - ix. Pistol grips.
 - x. Shooting chronographs.
 - xi. Shooting mats, rests, or bipods.
 - xii. Sights or optics.
 - xiii. Slides or cylinders.
 - xiv. Slings.
 - xv. Stocks or braces.
 - xvi. Firearm suppressors or silencers.
 - xvii. Triggers.
- d. Bows, crossbows, and related accessories listed below (No price caps).
 - i. Arrows
 - ii. Bolts
 - iii. Quarrels
 - iv. Quivers
 - v. Releases
 - vi. Sights or optics
 - vii. Wristguards
- e. Camping supplies (With price caps)
 - i. Tents (\$200 or less)
 - ii. Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs (\$50 or less)
 - iii. Camping lanterns and flashlights (\$30 or less)”

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): HB 7031 E

- f. Fishing supplies (With price caps). Fishing supplies for commercial purposes are not exempt.
 - i. Rods and reels (\$75 or less if sold individually or \$150 or less if sold as a set)
 - ii. Tackle boxes or bags (\$30 or less)
 - iii. Bait or fishing tackle (\$10 or less if sold individually or \$20 or less if sold as a set)"

Section 2: Description of Data and Sources

BLS Consumer Expenditure Data

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

US BATF and NCIS Firearm Data

NSSF Testimony at Assault Weapons FIEC 2019

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

REC Impact for Hunting, Camping, and Fishing Sales Tax Holiday, HB7031 - Section 98, 7/15/2025,

https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page719-729.pdf .

REC Impact for Hunting Season Sales Tax Holiday - Approximately 3.5 Months, SB7034 - Section 41, 4/18/2025,

https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page423-428.pdf .

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

<https://www.bls.gov/cex/tables/calendar-year/mean/cu-all-detail-2023.xlsx> ;Table Florida Quintiles of Income, 2021-22,

<https://www.bls.gov/cex/tables/geographic/mean/2022/cu-state-fl-income-quintiles-before-taxes-2-year-average-2022.htm> .

Florida Demographic Estimating Conference, February 2025.

Florida Economic Estimating Conference, February 2025.

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

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

Impact of SB 7046, REC dated 2/27/2026 and 3/6/2026, Hunting, Fishing, and Camping Sales Tax Holiday,

https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/page451-460.pdf

Impact of HB 7031, REC dated 3/6/2026, Hunting, Fishing, and Camping Sales Tax Holiday,

https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/page472-482.pdf

Impact of HB 7031, S. 46, Firearm Accessories – One Year Sales Tax Holiday, REC dated 2/27/2026,

https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/page445-450.pdf

Section 3: Methodology (Include Assumptions and Attach Details)

I. Firearms, Ammunition, and Accessories

For firearms and bows and crossbows, this analysis uses the REC impact of SB 7046, dated 2/27/2026 and 3/6/2026, Hunting, Fishing, and Camping Sales Tax Holiday as adopted. The following methodology is followed.

Types of firearms assumed included in the sales tax holiday:

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

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

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

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): HB 7031 E

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

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

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

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

In comparison to SPB 7046, S. 39, this bill adds several firearm accessories to the list of eligible items. The resulting list is identical to the accessories list in HB 7031, Section 46 – One Year Sales Tax Holiday for Firearm Accessories. To reflect the expanded list of eligible items, the percent of accessories sales subject to the holiday is increased from 50 percent of Accessories share of Gun and Ammo Retail Store revenues (IBIS World 2025) to 65 percent of that category as adopted in the REC impact of HB 7031, Section 46.

Duration

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

In comparison to SPB 7046, S. 39, this bill adds six more days to the duration of the holiday (September 1-6). The duration of the holiday is now 122 days.

Growth Rate for Hunting Items

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

II. Bows, Crossbows, and Accessories

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

Duration

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

Growth Rate for Hunting Items

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

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): HB 7031 E

III. Camping and Fishing

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

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

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

Duration

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

IV. Estimates by Category

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

Estimated Sales Tax Exemptions (Millions of Dollars)			
EXEMPTION TYPE	HIGH	MIDDLE	LOW
Camping		(2.7)	
Fishing		(5.7)	
Hunting		(27.3)	
Total	-	(35.7)	-

Section 4: Proposed Fiscal Impact

Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(35.7)			
2027-28						
2028-29						
2029-30						
2030-31						

Revenue Distribution:

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Hunting, Fishing, and Camping Sales Tax Holiday

Bill Number(s): HB 7031 E

Section 5: Consensus Estimate (Adopted: 06/12/2062) The Conference adopted an adjusted estimate with the total amount of weeks set to 17 weeks.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(31.2)	0.0	(Insignificant)	0.0	(1.0)	0.0	(3.0)	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

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(35.2)	0.0	(4.8)	0.0	(40.0)	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

	B	C	D	E	F	G	H
1	HB 7031-E, Section 43						
2	Hunting, Fishing, & Camping Sales Tax Holiday						
3	122 Days						
4	17 Weeks						
5	9/1/2026 Start						
6	12/31/2026 End						
7							
8	6/12/2026						
9	Summary						
10	Estimated Sales Tax Exemptions (Millions of Dollars)						
11	EXEMPTION TYPE	HIGH	MIDDLE	LOW	ADOPTED		
12	Camping		(2.5)		(2.5)		
13	Fishing		(5.4)		(5.4)		
14	Hunting		(27.3)		(27.3)		
15	Total	-	(35.2)	-	(35.2)		
16							

	A	B	C	D	E	F	G
1	HB 7031-E, Section 43						
2	Firearms, Ammunition, Bows, & Accessories						
3		122 Days 17 Weeks 9/1/2026 Start 12/31/2026 End					
4							
5							
6							
7							
8	<u>SUMMARY</u>	2025 Annual Expenditures					
9		Rifles, Shotguns	\$	304.0			
10		Ammunition	\$	216.1			
11		Handguns	\$	284.4			
12		Other firearms	\$	10.8			
13		Accessories	\$	167.1			
14		Bows, crossbows, arrows	\$	1.6			
15		Florida Expenditures	\$	984.0			
16							
17		September - December Purchases			Adopted		
18		122 days % of 365		33.4%	33.4%		
19		NICS Background checks		40.2%	40.2%		
20		Archery licenses		51.1%	51.1%		
21							
22	September - ASSUMED FULL MONTH	September - December Purchases	Low	Middle	High	Adopted	
23		Rifles, Shotguns		\$ 122.3		\$ 122.3	
24		Ammunition		\$ 86.9		\$ 86.9	
25		Handguns		\$ 114.4		\$ 114.4	
26		Other firearms		\$ 4.3		\$ 4.3	
27		Accessories		\$ 67.2		\$ 67.2	Proposed
28		Bows, crossbows, arrows		\$ 0.8		\$ 0.8	
29		Florida Expenditures		\$ 396.1		\$ 396.1	
30							
31		Expanded Definition of Firearms	Low	Middle	High	Adopted	
32	Lever	Add-on %	0.00%	0.00%	0.00%	0.00%	
33							
34							
35			Low	Middle	High	Adopted	
36		Opt out for Vendors	0.00%	0.00%	0.00%	0.00%	
37							
38		September - December Purchases	\$ -	\$ 396.1	\$ -	\$ 396.1	
39							
40		Convert to 1 Day				Adopted	
41		Rifles, Shotguns		\$ 1.002		\$ 1.002	
42		Ammunition		\$ 0.713		\$ 0.713	
43		Handguns		\$ 0.938		\$ 0.938	
44		Other firearms		\$ 0.036		\$ 0.036	
45		Accessories		\$ 0.551		\$ 0.551	Proposed
46		Bows, crossbows, arrows		\$ 0.007		\$ 0.007	
47		Florida Expenditures		\$ 3.2		\$ 3.2	
48							
49			Low	Middle	High	Adopted	
50		Spending Behavior (Shifted/ Enticed Days)	14	14	14	14	
51			\$ -	\$ 45.5	\$ -	\$ 45.5	
52							
53		Total purchases	\$ -	\$ 441.5	\$ -	\$ 441.5	
54							
55		Sales Tax at 6%	\$ -	\$ (26.5)	\$ -	\$ (26.5)	
56							
57	FY ending	Growth by population	Low	Middle	High	Adopted	
58	2025	1.6%	\$ -	\$ (26.50)	\$ -	\$ (26.50)	
59	2026	1.5%	\$ -	\$ (26.90)	\$ -	\$ (26.90)	
60	2027	1.4%	\$ -	\$ (27.30)	\$ -	\$ (27.3)	

	A	B	C	D	E	F	G	H	I	J	K
1	HB 7031-E, Section 43										
2	Firearms, Ammunition, & Accessories										
3	NICS Firearm Background Checks - Florida										
4		Long Gun	Hand Gun	Other							
5	2025	271,741	702,406	48,232							
6	2024	292,801	679,462	62,381							
7	2023	303,865	751,561	59,451							
8	2022	293,950	753,761	60,250							
9	2021	344,790	855,268	65,505							
10	2020	373,384	1,042,466	67,365							
11	2019	225,560	608,924	46,349							
12	2018	241,875	590,140	46,257							
13	2017	278,618	638,938	38,968							
14	2016	316,232	662,308	42,439							
15	2015	277,768	572,020	28,972							
16											
17	11 Year										
18	Average	292,780	714,296	51,470							
19	ANNUAL FIREARMS MANUFACTURING AND EXPORT REPORT (ATF) - US					ANNUAL FIREARMS MANUFACTURING AND EXPORT					
20		Rifles	Shotguns	Total		Pistols	Revolvers	Total		Misc. Firearms	
21	2023	3,119,376	602,782	3,722,158		3,939,517	805,054	4,744,571		1,305,530	
22	2022	3,658,523	662,510	4,321,033		6,183,507	843,347	7,026,854		2,172,540	
23	2021	3,934,374	675,426	4,609,800		6,751,919	1,159,918	7,911,837		1,283,282	
24	2020	2,760,392	476,682	3,237,074		5,509,183	993,078	6,502,261		1,324,743	
25	2019	2,846,757	535,994	3,382,751		3,046,013	580,601	3,626,614		946,929	
26	2018	2,846,757	535,994	3,382,751		3,679,268	598,703	4,277,971		1,008,537	
27	2017	2,504,092	653,139	3,157,231							
28	2016	4,239,335	848,617	5,087,952							
29	2015	3,691,799	777,273	4,469,072							
30	2014	3,379,549	935,411	4,314,960							
31											
32	10 Year										
33	Average	83.1%	16.9%			85.4%	14.6%			100%	
34	Assumed FL Sales of Rifles and Shotguns Based on Manufacturing Breakout and FL Background Checks					Assumed FL Sales of Pistols and Revolvers Based on Manufacturing Breakout and FL Background Checks					
35		Rifles	Shotguns			Pistols	Revolvers			Misc. Firearms	
36											
37											
38	2025	225,837	45,904	-		599,782	102,624			48,232	
39	2024	243,339	49,462			580,190	99,272			62,381	
40	2023	252,534	51,331			641,755	109,806			59,451	
41	2022	244,294	49,656			643,634	110,127			60,250	
42	2021	286,546	58,244			730,310	124,958			65,505	
43	2020	310,309	63,075			890,158	152,308			67,365	
44	2019	187,457	38,103			519,958	88,966			46,349	
45	2018	201,016	40,859			503,918	86,222			46,257	
46	2017	231,552	47,066			545,587	93,351			38,968	
47	2016	262,812	53,420			565,542	96,766			42,439	
48											
49	10 Year										
50	Average	244,570	49,712			622,083	106,440			53,720	
51	Average Price (source: NSSF)	\$1,100	\$800			400	300			200	
52	Annual % change, 2025	-2.1%	2.1%			1.3%	1.3%			0.2%	
53		Rifles	Shotguns	Subtotal				Subtotal			Subtotal
54	Total Sales	\$ 263,376,911	\$ 40,604,830	\$ 303,981,742		\$ 252,068,121	\$ 32,347,171	\$ 284,415,291		\$ 10,765,428	\$ 599,162,461
55											
56											
57	Ammunition and Accessories Sales										
58											
59	Products Segmentation for Gun and Ammunition Store Revenue (source: IBISWorld)										
60		IBIS Shares	Total Sales/21.1%								
61	Rifles & Shotguns:	22.22%	\$ 1,367,780,632	Gun and Ammunition Retail Store revenues (2025)							
62											
63											
64	Ammunition	15.80%	\$ 216,109,340	Ammunition share of Gun and Ammo Retail Store revenues (2025)							
65											
66	Accessories	12.22%	\$ 167,142,793	Accessories share of Gun and Ammo Retail Store revenues (2025)							
67											
68	Rifles, Shotguns	\$	303,981,742								
69	Ammunition	\$	216,109,340								
70	Handguns	\$	284,415,291								
71	Other firearms	\$	10,765,428								
72	Accessories	\$	167,142,793								
73	Total	\$	982,414,594								
74	convert to millions	\$	982.4								

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

	B	C	D	E	F	G	H
1	HB 7031-E, Section 43			122 Days			
2	6/12/2026			17 Weeks			
3				9/1/2026 Start			
4	Camping & Fishing Exemptions			12/31/2026 End			
5	SUMMARY						
6	1. Total Taxable Sales (Millions of Dollars)						
7							
8	Category	Annual Expenditures (Millions of \$)					
9	Camping supplies						
10	- Camping lanterns and flashlights - Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs - Tents	\$ 232.5	Effective sales tax factor (State + Local Option) 6.8%				
11	Fishing supplies						
12	- Rods and reels - Tackle boxes or bags - Bait or fishing tackle	\$ 496.0					
13	Florida Expenditures	\$ 728.5					
14							
15	2. Percent of Category that falls below price cap. % of Category that falls below price cap						
16	% of Category that falls below price cap	Annual Expenditures (Millions of \$)	Low	Middle	High	Adopted	
17	Camping supplies	\$ 232.5	30%	40%	50%	50%	
18	Fishing supplies	\$ 496.0	25%	30%	60%	50%	
19	Florida Expenditures	\$ 728.5					
20							
21	3. Annual expenditures below the cap.						
22	Annual expenditures (millions of \$)	Annual Expenditures (Millions of \$)	Low	Middle	High	Adopted	
23	Camping supplies	\$ 232.5	69.75	93.00	116.25	116.25	
24	Fishing supplies	\$ 496.0	124.00	148.80	297.60	248.00	
25	Florida Expenditures	\$ 728.5	\$ 193.8	\$ 241.8	\$ 413.9	\$ 364.3	
26							
27	4. Weekly expenditures below the cap.						
28	Weekly expenditures (millions of \$)						
29		Weekly Expenditures (Millions of \$)	Low	Middle	High	Adopted	
30	Camping supplies	\$ 4.5	\$ 1.3	\$ 1.8	\$ 2.2	\$ 2.24	
31	Fishing supplies	\$ 9.5	\$ 2.4	\$ 2.9	\$ 5.7	\$ 4.77	
32	Florida Expenditures	\$ 14.0	\$ 3.7	\$ 4.7	\$ 8.0	\$ 7.0	
33							
34	5. Spending behavior (number of holiday weeks plus additional weeks shifted/ induced)						
35	Spending Behavior	Low (LAW)	Middle	High	Adopted Expenditures	Adopted Weeks	Adopted Expenditures
36	# weeks	17	19	21		19	
37	Camping supplies	\$ 38.0	\$ 42.5	\$ 46.9	\$ 42.5	19	
38	Fishing supplies	\$ 81.1	\$ 90.6	\$ 100.2	\$ 90.6	19	
39	Florida Expenditures	\$ 119.1	\$ 133.1	\$ 147.1	\$ 133.1		-
40							
41	6. Sales tax collections.						
42	Sales Tax	Low	Middle	High	Adopted Sales Tax		
43	# weeks	17	19	21	19		
44	Camping supplies	\$ 2.3	\$ 2.5	\$ 2.8	\$ 2.5		
45	Fishing supplies	\$ 4.9	\$ 5.4	\$ 6.0	\$ 5.4		
46	Florida Expenditures	\$ 7.1	\$ 8.0	\$ 8.8	\$ 8.0		
47							
48	8. Total impact (UNDER price cap PLUS ABOVE if included)						
49		Low	Middle	High	Adopted Sales Tax		
50	Camping supplies	\$ (2.3)	\$ (2.5)	\$ (2.8)	\$ (2.5)		
51	Fishing supplies	\$ (4.9)	\$ (5.4)	\$ (6.0)	\$ (5.4)		
54	Total	\$ (7.1)	\$ (8.0)	\$ (8.8)	\$ (7.9)		
55							
57		Low	Middle	High	Adopted Sales Tax		
58	Total retail sales tax impact	\$ (7.1)	\$ (8.0)	\$ (8.8)	\$ (7.9)		

	A	B	C	D	E	F	G	H	I
1	HB 7031-E, Section 43							122 Days	
2	6/12/2026							18 Weeks	
3	Camping & Fishing Exemptions							9/1/2026	Start
4	Camping and fishing equipment expenditures						100	12/31/2026	End
5									
6	Consumer Expenditures by Category					Estimates	FL population growth, FY ending		
7	2024					2024 2022-2023 Avg.	FL households growth, FY ending		
8							FL Pers. Income growth		
9		United States	South	Florida		2024	2025	2026	2027
10	Number of Consumer Units	135,760,000	53,402,000	9,393,399		1.7	1.6	1.5	1.4
11	Florida FTE Visitors (converted to CUs)			923,516		1.7	1.7	1.6	1.5
12	Average number in consumer unit:	2.4	2.4	2.4		7.3	5.9	5.0	5.9
13	Income after taxes per Consumer Unit (\$) (ESTIMATED)	89,942	82,853	82,853					
14	Average annual expenditures per Consumer Unit (\$)	78,535	70,376	67,837					
15									
16	Average annual expenditures per Consumer Unit (Household)								
17									
18	Camping equipment	0.0001972	7.35	19.76	19.05	210,889,580	223,256,200	234,481,418	248,354,021
19	% of average annual expenditures	0.00936%	0.00936%	0.0281%	0.0281%				
20	• Camping lanterns and flashlights • Sleeping bags, portable hammocks, and camping stoves and collapsible camping chairs • Tents								
21	West								
22	Hunting and fishing equipment	33.01	84.45	81.40		901,203,859	954,050,688	1,002,019,913	1,061,302,329
23	% of average annual expenditures	0.042032%	0.0420%	0.1200%	0.1200%				
24	Fishing only (share from FW survey, 48.22%)			0.120%		434,560,500.96	460,043,242	483,174,002	511,759,983
25		0.4822	South						
26	• Rods and reels • Tackle boxes or bags • Bait or fishing tackle								
27									
28	Hunting and fishing equipment - INCREMENTAL for tackle boxes								
29	Increase - Doubled Price Cap - Bait & Tackle	1.59	1.43	1.37		15,221,384	16,113,970	16,924,173	17,925,456
30	% of average annual expenditures	0.002%	0.0020%	0.0020%	0.0020%				
31	Assumed 5% of fishing equipment	5.000%							
32									
33	Total FISHING EQUIPMENT								529,685,439
38	Source: US Bureau of Labor Statistics, Table 1800. Region of residence: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2021, 2022, 2023.								
39	Table R-1. All consumer units: Annual detailed expenditure means, stdn. errors, coeff. of variation, & weekly (D) or quarterly (I) percents reporting, Consumer Expenditure Surveys, 2021, 2022.								
40									

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: State University and Colleges Public Works Contracts

Bill Number(s): HB7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 27

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 2026

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. Current Law:** FAC 12A-1.094 defines a “public works” as a project for public use or enjoyment, financed and owned by a government entity, built by private persons. A public works results in a public facility which is stated to include “land, improvements to land, building, structure, or other fixed site”. The same rule provides that materials used in a public works are taxable unless they are bought and held by the governmental entity commissioning the work before being handed off to the contractor.

FAC 12A-1.051 provides rules relating to contractors and their taxability. In almost all cases, contractors are considered to be the ultimate consumers of the materials they purchase and are therefore required to pay tax on those materials.

F.S. 1001.705(d) provides that state universities, as identified in 1000.21(9) are agencies of the state which belong to the executive branch of state government.

- b. Proposed Change:** This language creates a mechanism for state universities to request a refund from the Department for sales taxes paid during the construction of a public works. State universities include both schools that are part of the State University System (SUS) and the Florida College System (FCS).

Section 2: Description of Data and Sources

IPEDS University Financials

January 2026 General Revenue Estimating Conference Results

Section 3: Methodology (Include Assumptions and Attach Details)

SUS and FCS schools, as governmental entities, are exempt from sales tax when purchasing TPP for public works. However, the practical application of this exemption creates friction in the public works process. While SUS/FCS schools are assumed to be adept at mitigating this friction, the proposed change mitigates it entirely, replacing the operational friction with a refund lag. This creates an impact based solely on timing. While under current law, the purchases are made exempt, and therefore the state never sees any tax dollars, under the proposed change the purchases would be taxed, and the tax dollars would be refunded in the following quarter. So long as the value of taxable purchases continues to rise, the state should see a small positive impact each quarter, as the new purchases being made are larger than the refunds due for the prior quarters purchasing.

In practice, the systemic friction under the current system means that some taxable activity occurs. For example, a contractor finding himself 2 bags of concrete short of finishing a sidewalk repair may prefer to simply procure the needed bags himself rather than go through the university bureaucracy. In this case, the state would collect the tax on the sale, and the university would have no means to recoup the added expense. Under the proposed change, the university would be able to receive a refund for those taxes, therefore a recurring negative insignificant is proposed.

The figures themselves are derived from the IPEDS financial reports, specifically the value of Buildings, Infrastructure, and Land Improvements for the 40 SUS and FCS schools. This analysis assumes the difference between the current year and the prior year is a suitable proxy for the amount of spending that occurred on materials for that category. For example, a school with \$100,000 in Building value for FY 2021-22 and \$120,000 in Building value for FY 2022-23 is assumed to have spent \$20,000 in materials on Buildings in FY 2022-23. This proxy for spending is then grown through the impact window by the adopted Sales Tax Building Investment Growth Rates from the January 2026 General Revenue Conference. The assumed spending is split into 4 equal quarters and lagged by one quarter to simulate the refund the process. The impact is then the assumed spending net of the simulated refund. This is the high impact.

When similar language was heard [during session](#), the conference adopted a positive indeterminate impact for cash in the first year, followed by a zero cash impact in each subsequent year. The adopted recurring for all years was zero. This is the low impact.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Issue: State University and Colleges Public Works Contracts

Bill Number(s): HB7031-E

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$4.5M	(*)			**	0.0
2027-28	\$0.3M	(*)			0.0	0.0
2028-29	\$0.2M	(*)			0.0	0.0
2029-30	\$0.1M	(*)			0.0	0.0
2030-31	\$0.1M	(*)			0.0	0.0

Revenue Distribution: Sales Tax

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adjusted the impact originally adopted for the State University System to reflect the inclusion of the Florida College System.

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

	A	B	C	D	E	F	G	H	I	J
1	↓ Year End Balance \ FY Ending →	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	
2	Buildings - Ending balance	16,175,614,854	16,562,394,881	17,234,803,231	17,919,684,859	19,022,192,437	19,486,212,715	20,547,301,266	21,156,963,672	
3	Infrastructure - Ending balance	959,683,961	1,009,783,151	1,068,962,846	1,124,280,269	1,239,900,464	1,287,134,237	1,345,368,473	1,399,985,416	
4	Land improvements - Ending balance	718,263,199	722,136,792	754,135,204	757,817,317	770,420,602	764,622,215	903,693,075	917,436,716	
5										
6	↓ New Additions \ FY Ending →	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	
7	Buildings - Ending balance		386,780,027	672,408,350	684,881,628	1,102,507,578	464,020,278	1,061,088,551	609,662,406	=I2-H2
8	Infrastructure - Ending balance		50,099,190	59,179,695	55,317,423	115,620,195	47,233,773	58,234,236	54,616,943	=I3-H3
9	Land improvements - Ending balance		3,873,593	31,998,412	3,682,113	12,603,285	(5,798,387)	139,070,860	13,743,641	=I4-H4
10										
11	↓ Tax From New Additions \ FY Ending →	FY27	FY28	FY29	FY30	FY31				
12	Buildings - Ending balance	14,034,970	15,003,383	15,558,508	15,978,588	16,410,009				
13	Infrastructure - Ending balance	2,514,661	2,688,173	2,787,635	2,862,901	2,940,199				
14	Land improvements - Ending balance	1,637,554	1,750,545	1,815,315	1,864,329	1,914,666				
15		=SUMIFS('Refund Schedule .NOPRINT'!\$F\$23:\$F\$54, 'Refund Schedule .NOPRINT'!\$C\$23:\$C\$54, 'Universities Public Works'!B11)								
16										
17	↓ Refund Granted \ FY Ending →	FY27	FY28	FY29	FY30	FY31				
18	Buildings - Ending balance	(10,526,227)	(14,761,279)	(15,419,727)	(15,873,568)	(16,302,154)				
19	Infrastructure - Ending balance	(1,885,996)	(2,644,795)	(2,762,769)	(2,844,085)	(2,920,875)				
20	Land improvements - Ending balance	(1,228,165)	(1,722,297)	(1,799,123)	(1,852,076)	(1,902,082)				
21		=SUMIFS('Refund Schedule .NOPRINT'!\$G\$23:\$G\$54, 'Refund Schedule .NOPRINT'!\$C\$23:\$C\$54, 'Universities Public Works'!B17)								
22										
23	↓ Net To State \ FY Ending →	FY27	FY28	FY29	FY30	FY31				
24	Buildings - Ending balance	3,508,742	242,103	138,781	105,020	107,855	=F12+F18			
25	Infrastructure - Ending balance	628,665	43,378	24,866	18,817	19,325	=F13+F19			
26	Land improvements - Ending balance	409,388	28,248	16,193	12,253	12,584	=F14+F20			
27		4,546,796	313,729	179,839	136,090	139,764	=SUM(F24:F26)			
28										
29	System Leakage (Sales tax expenditures that occur due to systemic friction)		Assumed FY23 Leaked Taxable Sales			FY	Sales Tax Building Investment Growth Rates	Cash Impact (\$M)	Recurring Impact (\$M)	
30	Buildings	0.05%	304,831	=B30*I7		FY 2022-23			(*)	(0.02)
31	Infrastructure	0.10%	54,617	=B31*I8		FY 2023-24	-6.9%		(*)	(0.02)
32	Land improvements	0.10%	28,453	=AVERAGE(C9:I9)*B32		FY 2024-25	1.3%		(*)	(0.02)
33			387,902	=SUM(C30:C32)		FY 2025-26	0.8%		(*)	(0.02)
34						FY 2026-27	0.9%	4.547	(*)	(0.02)
35						FY 2027-28	6.9%	0.314	(*)	(0.02)
36						FY 2028-29	3.7%	0.180	(*)	(0.02)
37						FY 2029-30	2.7%	0.136	(*)	(0.03)
38						FY 2030-31	2.7%	0.140	(*)	(0.03)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Child Care Tax Credit 1 Year Extension

Bill Number(s): HB 7031-E

☐ **Entire Bill**

☒ **Partial Bill:** Section 34

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. Current Law:** Section 402.261(2)(e), F.S. states that the maximum annual child care tax credit of \$5 million is applicable to fiscal years 2024-25, 2025-26, 2026-27.
- b. Proposed Change:** Section 402.261(2)(e), F.S is amended to extend the child care tax credits through fiscal year 2027-28. Tax credits may not be approved beginning on or after July 1, 2028.

Section 2: Description of Data and Sources

Child Care Applications and Allocations from the Department of Revenue

[Impact for CS/SB 7073 – Sections 26, 32, 39, 44, 49, 54, and 55 adopted June 17, 2024](#)

[Impact for HB 7031 – Section 29 adopted February 27, 2026](#)

Section 3: Methodology (Include Assumptions and Attach Details)

The presented impact uses the same methodology from the adopted impact for CS/SB 7073 – Sections 26, 32, 39, 44, 49, 54, and 55, wherein claims against Severance, Sales and Use, and Beverage taxes are recognized in the first year of the credit, with claims against Corporate Income and Insurance Premium Tax recognized the following fiscal year. The split between the two groupings has been updated using the percentages from actual claim data from fiscal years 2024-25 and 2025-26.

Section 4: Proposed Revenue Impact

Corporate	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	(1.9)	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

Insurance	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	0.0	0.0	0.0	0.0	0.0	0.0
2028-29	0.0	0.0	(0.6)	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

Beverage	High		Middle		Low	
	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	(0.4)	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Child Care Tax Credit 1 Year Extension

Bill Number(s): HB 7031-E

Direct Pay	High		Middle		Low	
	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	(2.1)	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

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

Total Impact	High		Middle		Low	
	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	(2.5)	0.0	0.0	0.0
2028-29	0.0	0.0	(2.5)	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

Revenue Distribution: General Revenue

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2027-28	(2.5)	0.0	0.0	0.0	0.0	0.0	(2.5)	0.0
2028-29	(2.5)	0.0	0.0	0.0	0.0	0.0	(2.5)	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

Approved Allocations and Applications

CHILD CARE TAX CREDITS

Fiscal Tax Year 7/1/2024 to 6/30/2025
State Fiscal Year 24/25

Date of Report: 2/2/2026 11:08

Approved Dollar Amount											Cumulative
Month	Corp	Ins	Malt	Wine	Liquor	SUT Direct Pay	Oil	Gas	Total		Total
Jan-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Feb-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Mar-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Apr-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
May-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Jun-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Jul-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Aug-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Sep-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Oct-24	\$0.00	\$0.00	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,000.00		\$72,000.00
Nov-24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$72,000.00
Dec-24	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,000.00		\$144,000.00
Jan-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$144,000.00
Feb-25	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00		\$1,144,000.00
Mar-25	\$22,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,500.00		\$1,166,500.00
Apr-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$712,500.00	\$0.00	\$0.00	\$712,500.00		\$1,879,000.00
May-25	\$108,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108,000.00		\$1,987,000.00
Jun-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,987,000.00
Jul-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,560.00	\$0.00	\$0.00	\$69,560.00		\$2,056,560.00
Aug-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Sep-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Oct-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Nov-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Dec-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Jan-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Feb-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Mar-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Apr-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
May-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Jun-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Jul-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Aug-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Sep-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Oct-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,056,560.00
Totals	\$1,202,500.00	\$0.00	\$72,000.00	\$0.00	\$0.00	\$782,060.00	\$0.00	\$0.00	\$2,056,560.00		\$2,056,560.00

Contributions remaining after first 13 months:

Corp	Ins	Malt	Wine	Liquor	SUT Direct Pay	Oil	Gas	Total
\$1,130,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$782,060.00	\$0.00	\$0.00	\$1,912,560.00

Revised Annual Total:

Current Law...

Section 402.261(2)(e): For state fiscal years 2024-2025, 2025-2026, and 2026-2027, the maximum annual tax credit amount is \$5 million.

Probable Forecast under Current Law...

FY 2024-25	\$2,056,560
FY 2025-26	\$3,705,060
FY 2026-27	\$5,000,000

Approved Allocations and Applications

CHILD CARE TAX CREDITS

Fiscal Tax Year 45839 to 46203
State Fiscal Year 25/26

Date of Report: 46055.46545

Approved Dollar Amount											Cumulative
Month	Corp	Ins	Malt	Wine	Liquor	SUT Direct Pay	Oil	Gas	Total		Total
Jan-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Feb-25	\$14,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,400.00		\$14,400.00
Mar-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$14,400.00
Apr-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$14,400.00
May-25	\$108,000.00	\$417,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$525,500.00		\$539,900.00
Jun-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$539,900.00
Jul-25	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00		\$614,900.00
Aug-25	\$144,000.00	\$0.00	\$198,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$342,000.00		\$956,900.00
Sep-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$760,000.00	\$0.00	\$0.00	\$760,000.00		\$1,716,900.00
Oct-25	\$75,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,600.00		\$1,792,500.00
Nov-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Dec-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Jan-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Feb-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Mar-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Apr-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
May-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Jun-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Jul-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Aug-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Sep-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Oct-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Nov-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Dec-26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Jan-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Feb-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Mar-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Apr-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
May-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Jun-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Jul-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Aug-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Sep-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Oct-27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,792,500.00
Totals	\$342,000.00	\$417,500.00	\$198,000.00	\$0.00	\$75,000.00	\$760,000.00	\$0.00	\$0.00	\$1,792,500.00		\$1,792,500.00

Corp	Ins	Malt	Wine	Liquor	SUT Direct Pay	Oil	Gas	Total
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\$1,472,500.00	\$417,500.00	\$198,000.00	\$0.00	\$75,000.00	\$1,542,060.00	\$0.00	\$0.00	\$3,705,060.00
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39.7%	11.3%	5.3%	0.0%	2.0%	41.6%	0.0%	0.0%	49.0%
	51.0%							

Forecast under Proposed Change...

FY 2024-25	\$0
FY 2025-26	\$0
FY 2026-27	\$0
FY 2027-28	\$2,500,000
FY 2028-29	\$2,500,000
FY 2029-30	\$0
FY 2030-31	\$0

Cash only; no recurring

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Strong Families Tax Credits

Bill Number(s): HB 7031-E

☐ Entire Bill

☒ Partial Bill: Section 35

Sponsor(s): Representative Duggan

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: June 12, 2026

Section 1: Narrative

- a. Current Law:** 402.62(5)(a) places an annual tax credit cap at \$40 million in each fiscal year.
- b. Proposed Change:** The bill increases the annual cap from \$40 million to \$53.1 million in fiscal years 2026-27 and 2027-28. The cap will return to \$40 million in subsequent fiscal years. The bill also states that a taxpayer may not apply for a tax credit of more than \$2 million per eligible charitable organization for each fiscal year and limits the total amount of tax credits for any single eligible charitable organization to \$10 million for each fiscal year.

Section 2: Description of Data and Sources

[GR Pre-Consented Tax Credits Forecast - January 2026](#)

Section 3: Methodology (Include Assumptions and Attach Details)

The current forecast for Strong Families Credit is:

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
New: January 2026									
Beverage	6.0	15.7	26.2	23.5	23.5	23.5	23.5	23.5	23.5
Direct Sales	0.0	1.0	1.1	1.6	1.6	1.6	1.6	1.6	1.6
IPT	0.8	0.3	5.5	5.6	5.6	5.6	5.6	5.6	5.6
Severance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CIT	3.2	3.0	7.2	9.3	9.3	9.3	9.3	9.3	9.3
Totals	10.0	20.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0

The program has consistently reached its allocation caps. This analysis assumes the increased cap can be fully met within the first year of implementation.

Section 4: Proposed Revenue Impact

Corporate	High		Middle		Low	
	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	(3.1)	0.0	0.0	0.0
2028-29	0.0	0.0	(3.1)	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

Insurance	High		Middle		Low	
	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	(1.8)	0.0	0.0	0.0
2028-29	0.0	0.0	(1.8)	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

Beverage	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(7.7)	0.0	0.0	0.0
2027-28	0.0	0.0	(7.7)	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Various Taxes and Fees

Issue: Strong Families Tax Credits

Bill Number(s): HB 7031-E

Direct Sales	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(0.5)	0.0	0.0	0.0
2027-28	0.0	0.0	(0.5)	0.0	0.0	0.0
2028-29	0.0	0.0	0.0	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

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

Total Impact	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(8.2)	0.0	0.0	0.0
2027-28	0.0	0.0	(13.1)	0.0	0.0	0.0
2028-29	0.0	0.0	(4.9)	0.0	0.0	0.0
2029-30	0.0	0.0	0.0	0.0	0.0	0.0
2030-31	0.0	0.0	0.0	0.0	0.0	0.0

Revenue Distribution: General Revenue, with the same revenue breakout as the January 2026 estimate.

Section 5: Consensus Estimate (Adopted: 06/12/2026) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(8.2)	0.0	0.0	0.0	0.0	0.0	(8.2)	0.0
2027-28	(13.1)	0.0	0.0	0.0	0.0	0.0	(13.1)	0.0
2028-29	(4.9)	0.0	0.0	0.0	0.0	0.0	(4.9)	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