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2025 Legislative Summary Local Government Finance



**Florida Government Finance Officers
Association**

Updated August 28, 2025

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I. PASSED BILLS

i. Ad Valorem Taxation

CS/HJR 1215 (Joint Resolution by State Affairs Committee; Alvarez, D. Barnaby; Chamberlin; Fabricio; López, J.; Maggard; Owen; Salzman; Yarkosky) Proposes amendment to State Constitution to exempt certain tangible personal property from ad valorem taxation.

Effective date: If approved, the amendment would apply for tax years beginning January 1, 2027.

ii. Agricultural Worker Housing, Mosquito Control, Fluoride

Ch. 2025-22, L.O.F., (SB 700 (Truenow)) amends several statutes related to the migrant housing. Specifically:

- A governmental entity may not adopt or enforce any legislation, regulation, or ordinance to inhibit the construction or installation of housing for legally verified agricultural workers on land classified as agricultural land pursuant to s. 193.461 which is operated as a bona fide farm except as provided in this subsection Amends s. 27.703, F.S., to require appointed capital collateral regional counsel or other appointed attorney to be paid from funds appropriated to the Justice Administrative Commission.
- The bill specifies setbacks and fencing requirements.
- The bill allows municipalities to conduct mosquito control functions (formerly, such functions were limited to counties and special districts).
- Prohibits the use of any additive in a public water system which does not meet the definition of a water quality additive as defined in s. 403.852(19); i.e., prohibits fluoride.

Effective date: July 1, 2025.

iii. Building Projects

Ch. 2025-40 L.O.F., (HB 683 (Griffitts; Benarroch; Salzman)) The bill:

- Prohibits local governments from prohibiting homeowners from installing synthetic turf.
- Prompt processing of change orders: For any contract for construction services entered into on or after July 1, 2025, if a local government receives from its contractor a price quote for a change order requested or issued by the local government for construction services, and the price quote conforms to all statutory requirements and contractual requirements for the project:
 - o The local government must approve or deny the price quote and send written notice of that decision to the contractor within 35 days after receipt of such quote.
 - o A denial notice must specify the alleged deficiencies in the price quote and the actions necessary to remedy those deficiencies. If the local governmental entity fails to provide the contractor with a notice in

compliance with this section, the change order and price quote are deemed approved, and the local governmental entity must pay the contractor the amount stated in the price quote upon the completion of the change order.

- A contract between a local government and a contractor may not alter the local governmental entity's duties under this section.
- When scoring or evaluating bids for a public works project, a local government cannot penalize a bidder for performing a larger volume of construction work for the State or political subdivision or reward a bidder for performing a smaller volume of construction work for the state or political subdivision.

Effective date: July 1, 2025.

iv. Building Regulations

Ch. 2025-172, L.O.F., (SB 1730 (Calatayud)) limits building moratoriums to no more than 90 days in a three-year period. Places limits on local government building permitting provisions. Requires local governments to pay plaintiff legal costs if the plaintiff is successful regarding civil challenges to certain development restrictions.

Effective date: July 1, 2025.

v. Building Regulations

Ch. 2025-177, L.O.F., (SB 1080 (McClain)) makes several changes that impact development permits. Changes impacting local governments include:

- Requiring counties and municipalities to specify in writing all requirements for zoning, rezoning, or zoning variances.
- Requiring counties and municipalities to acknowledge receipt of a development permit or order.
- For applications that do not require final action through a quasi-judicial or public hearing, the county must approve, conditionally approve, or deny the application within 120 days (180 days for public hearing or quasi-judicial hearing).
- Requiring counties and municipalities to issue refunds of amounts ranging from 10 percent to 100 percent of the application fee if the county fails to issue a written notification of completeness or written specification of areas of deficiency within certain time frames.
- Requiring impact fee increases to be implemented in at least two, but not more than four, equal annual increments. A local government may not increase an impact fee rate beyond the phase-in limitations under this paragraph if the local government has not increased the impact fee within the past 5 years. Any year in which the local government is prohibited from increasing an impact fee, because the jurisdiction is in a hurricane disaster area, is not included in the 5-year period.
- Comprehensive plan amendments must be adopted within 180 days of the second public hearing or are considered to be administratively withdrawn.

Effective date: October 1, 2025, except as otherwise expressly provided in the bill.

vi. Emergencies

Ch. 2025-190 L.O.F., (SB 180 (DiCeglie)) implements several disaster provisions, as follows:

- A local government, school district, or special district may not assess an impact fee for the reconstruction or replacement of a previously existing structure if the replacement structure is of the same land use as the original structure and does not increase the impact on public facilities beyond that of the original structure. However, if the replacement structure increases the demand on public facilities due to a significant increase in size, intensity, or capacity of use, a local government, school district, or special district may assess an impact fee in an amount proportional to the difference in the demand between the replacement structure and the original structure. Any such fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the reconstruction or replacement of a previously existing structure.
- Each political subdivision shall notify the Florida Division of Emergency Management, on or before May 1 each year, of the person designated as the emergency contact for the political subdivision and his or her alternate and of any changes in persons so designated thereafter. For a county, the emergency contact must be the county emergency management director.
- Each county and municipality must post on its publicly accessible website:
 - o A frequently asked questions web page related to natural emergency response, emergency preparedness, and public relief for residents following an emergency. The web page must answer questions concerning resident evacuations; safety tips; generator, food and drinking water, and wastewater and storm water safety; damage assessment; debris cleanup; accessing assistance through the Federal Emergency Management Agency and this state; building recovery; natural emergency guidance; applicable laws; and what to do before, during, and after an emergency.
 - o A disaster supply list and a list of emergency shelters.
 - o Links to information about flood zones.
 - o A checklist for residents explaining next steps to take during post disaster recovery.
 - o Information specific to persons with disabilities, including, but not limited to, guidelines for special needs shelter registration; an explanation of how to register for special needs shelters and where to obtain assistance with that process; guidelines as to the level of care that is or is not provided at a special needs shelter as well as situations when either a general population shelter or hospital should be considered; and any other post disaster assistance or resources available to affected persons with disabilities impacted by a disaster.
- Each county and municipality shall develop a post storm permitting plan to expedite recovery and rebuilding by providing for special building permit and inspection procedures after a hurricane or tropical storm. The plan must, at a minimum:

- Ensure sufficient personnel are prepared and available to expeditiously manage post disaster building inspection, permitting, and enforcement tasks. The plan must anticipate conditions that would necessitate supplemental personnel for such tasks and address methods for fulfilling such personnel needs, including through mutual aid agreements as authorized in s. 252.40, other arrangements, such as those with private sector contractors, or supplemental state or federal funding. The plan must include training requirements and protocols for supplemental personnel to ensure compliance with local floodplain management requirements that apply within the county or municipality.
 - Account for multiple or alternate locations where building permit services may be offered in person to the public following a hurricane or tropical storm during regular business hours.
 - Specify a protocol to expedite permitting procedures and, if practicable, for the waiver or reduction of applicable fees in accordance with and in addition to the procedures and waivers provided for under s. 553.7922. The plan must identify the types of permits that are frequently requested following a hurricane or tropical storm and methods to expedite the processing of such permits.
 - Specify procedures and resources necessary to promote expeditious debris removal following a hurricane or tropical storm.
- Each county and municipality shall update the plan no later than May 1 annually.
- By May1 annually, each county and municipality shall publish on its website a hurricane and tropical storm recovery permitting guide for residential and commercial property owners. The guide must describe:
 - The types of post storm repairs that require a permit and applicable fees.
 - The types of post storm repairs that do not require a permit.
 - The post storm permit application process and specific modifications the county or municipality commonly makes to expedite the process, including the physical locations where permitting services will be offered.
 - Local requirements for rebuilding specific to the county or municipality, including elevation requirements following substantial damage and substantial improvement pursuant to the National Flood Insurance Program (NFIP) and any local amendments to the building code.
- As soon as practicable following a hurricane or tropical storm, a county or municipality within the area for which a state of emergency pursuant to s. 252.36 for such hurricane or tropical storm is declared shall publish updates on its website to the information required under s.252.381(3)(a) which are specific to such storm, including any permitting fee waivers or reductions.
- For 180 days after a state of emergency is declared pursuant to s. 252.36 for a hurricane or tropical storm, a county or municipality within the area for which the state of emergency is declared may not increase building permit or inspection fees.

- On or before May1, 2026, each county and municipality must provide an online option for receiving, reviewing, and accessing substantial damage and substantial improvement letters. The county or municipality must allow homeowners to provide an e-mail address where they can receive digital copies of such letters.
- As soon as reasonably practicable following the landfall and passage of a hurricane or tropical storm, each county and municipality that has experienced a direct impact from a natural emergency must use its best efforts to open a permitting office at which residents can access government services for at least 40 hours per week.
- Section 252.422, F.S., is created to prohibit, for 1 year after a hurricane makes landfall, an impacted local government from proposing or adopting:
 - o A moratorium on construction, reconstruction, or redevelopment of any property.
 - o A more restrictive or burdensome amendment to its comprehensive plan or land development regulations.
 - o A more restrictive or burdensome procedure concerning review, approval, or issuance of a site plan, development permit, or development order, to the extent that those terms are defined in s. 163.3164.
- Any person may file suit against any impacted local government for declaratory and injunctive relief to enforce this section.
- The Office of Program Policy Analysis and Government Accountability (OPPAGA) shall conduct a study on actions taken by local governments after hurricanes, which are related to comprehensive plans, land development regulations, and procedures for review, approval, or issuance of site plans, permits, or development orders. The study must focus on the impact that local governmental actions, including moratoriums, ordinances, and procedures, have had or may have on construction, reconstruction, or redevelopment of any property damaged by hurricanes. In its research, OPPAGA shall survey stakeholders that play integral parts in the rebuilding and recovery process. OPPAGA shall make recommendations for legislative options to remove impediments to the construction, reconstruction, or redevelopment of any property damaged by a hurricane and prevent the implementation by local governments of burdensome or restrictive procedures and processes. OPPAGA shall submit the report to the President of the Senate and the Speaker of the House of Representatives by December 1, 2025.
- Each state or local government contract for goods or services related to emergency response for a natural emergency entered into, renewed, or amended on or after July 1, 2025, must include a provision that requires a vendor or service provider that breaches such contract during an emergency recovery period to pay a \$5,000 penalty and damages, which may be either actual and consequential damages or liquidated damages. As used in this section, the term “emergency recovery period” means a 1-year period that begins on the date that the Governor initially declared a state of emergency for a natural emergency

- Each county and municipality shall apply to the Department of Environmental (DEP) Protection for authorization of at least one debris management site and shall annually seek preauthorization for any previously approved debris management sites, as allowed by the DEP. A municipality may jointly apply for authorization of a debris management site with a county or at least one adjacent municipality, if the parties develop and approve a memorandum of understanding. Such memorandum must clearly outline the capacity of the debris management site and location of the site relative to each party. The memorandum of understanding must be approved annually as part of the preauthorization process
- Each county listed in the Federal Disaster Declaration for Hurricane Debby (DR-4806), Hurricane Helene (DR-4828), or Hurricane Milton (DR-4834), and each municipality within one of those counties, may not propose or adopt any moratorium on construction, reconstruction, or redevelopment of any property damaged by such hurricanes; propose or adopt more restrictive or burdensome amendments to its comprehensive plan or land development regulations; or propose or adopt more restrictive or burdensome procedures concerning review, approval, or issuance of a site plan, development permit, or development order, to the extent that those terms are defined by s. 163.3164, F.S., before October 1, 2027, and any such moratorium or restrictive or burdensome comprehensive plan amendment, land development regulation, or procedure shall be null and void ab initio. This subsection applies retroactively to August 1, 2024

Effective date: June 26, 2025.

vii. Implementing the 2025-26 General Appropriations Act

Ch. 2025-199, L.O.F. (SB 2502) **Section 124** authorizes the Office of Policy and Budget OPB) within the EOG to conduct a review of the functions, procedures, expenditures, and policies of a local government and to submit a report to the Governor, Chief Financial Officer, President of the Senate, and Speaker of the House of Representatives by January 13, 2026. Specifically:

- The Office of Policy and Budget within the Executive Office of the Governor may conduct a review of the functions, procedures, and policies of local governmental entities, local governing authorities, or units of local general-purpose government for fiscal years ending on September 30, 2024, and September 30, 2025. The review aims to identify:
 - o Use of resources supporting diversity, equity, and inclusion initiatives inconsistent with law.
 - o Evidence of gross overspending, waste, fraud, abuse, or mismanagement of resources.
 - o Duplicative or redundant government functions.
- The review may include personnel costs, administrative overhead costs, contracts, programs, grants, outsourcing, financial documents, and personnel standards.
- Access Requirements for Local Governments:

- Local governments that received state funding must provide access to personnel, premises, data systems, and records within seven business days of a request from the Office of Policy and Budget.
- Failure to comply may result in a fine of \$1,000 per day, assessed against the local government and deposited into the General Revenue Fund.
- Reporting:
 - The Office of Policy and Budget must compile and submit an initial report by January 13, 2026, to the Governor, Chief Financial Officer, President of the Senate, and Speaker of the House of Representatives. The report must include:
 - Identification of reviewed local governments.
 - Summary of reviews.
 - Instances of misuse of resources for diversity, equity, and inclusion initiatives.
 - Evidence of gross overspending, waste, fraud, abuse, or mismanagement.
 - Recommendations for improving fiscal responsibility and streamlining government services.

Effective date: July 1, 2025, expires July 1, 2026.

viii. Law Enforcement and Other Personnel

Chapter 2025-176, L.O.F., (CS/CS/CS/HB 1371 (Nix; Alvarez, D.; Abbott; Alvarez, J.; Anderson; Booth; Fabricio; Owen; Rizo)). Creates s. 943.0413, F.S., which provides for the creation of a Critical Infrastructure Mapping Grant Program and provides that any law enforcement agency, county, municipality, or other political subdivision of this state, or any agent thereof, which has constitutional or statutory authority to employ or appoint law enforcement officers is eligible to receive funding from the grant program.

Effective date: July 1, 2025

ix. Sewer Collection Systems

Chapter 2025-117, L.O.F., (HB 1123 (Cassel; Woodson; Conerly; López, J.)). Creates s. 180.03(4), F.S., which provides that a municipality is authorized to utilize revenue generated by the municipality from operation of the municipality's central sewage system for expansion of the central sewage system.

Effective date: July 1, 2025

x. Taxation

Ch. No. 2025-208, L.O.F., (HB 7031 (Black; Chaney)) is a comprehensive tax reform bill addressing various Florida statutes relating to tax and revenue. The following provisions are of note:

- Affordable Housing Property Tax Exemption (owned by Not-for-Profits): Clarifies that owners of multifamily properties who currently receive a property tax exemption may continue to receive the exemption through an application process by either the current or successive owners of the property. Land that is assigned or subleased from a nonprofit entity to an extremely-low-income, very-low-income, low-income, or moderate-income person or persons as defined in s. 420.0004, F.S., for such person's or persons' own use as affordable housing is exempt from ad valorem taxation.
- Affordable Housing Property Tax Exemption (owned by the State): For properties owned by the state, if portions of said properties are used to provide 70 units of affordable housing to low-income families as defined in s. 420.0004, F.S., and the property is subject to restrictive uses by deed, then the property may be exempt from property taxes.
- Gold Seal Quality Certified Child Care Facilities: Provides that any portion of real property used by a childcare facility that has achieved Gold Seal Quality status under s. 1002.945, F.S., may qualify for an exemption from property taxes.
- Communication Services Tax (Local): The local rates are frozen until 2031 and each municipality must prioritize the use of these funds to ensure the timely review and processing of right-of-way permits for communications service providers pursuant to federal and state law.
- Business Rent Tax: This tax is eliminated by repeal of its governing law, s. 212.031, F.S., effective October 1, 2025.
- Creation of the Rural Community Investment Program: For entities that have invested \$100 million or more in Rural Areas of Opportunity as defined by s. 288.0656, F.S., may receive a tax credit capped at \$7 million if specific parameters are met, including but not limited to, job creation, or retention.
- Extends the current freeze on rate increases for local communications services tax (CST) from January 1, 2026, to January 1, 2031.
- Requires local governments to prioritize the use of local CST revenue for the timely review, processing, and approval of permit applications for the use of rights-of-way by providers.
- Allows fiscally constrained counties adjacent to the Gulf of America or the Atlantic Ocean to use tourist development tax (TDT) revenues for public facilities.
- Allows all counties adjacent to the Gulf of America or the Atlantic Ocean to use TDT revenues for beach lifeguards.
- Allows counties and school boards to reduce or repeal certain local discretionary sales surtaxes in effect by a two-thirds vote.
- Extends the timeframe for local incentive program benefits in enterprise zones to continue from December 31, 2025, to December 31, 2035, for multi-phase projects that vested on or before December 31, 2021.

Effective date: July 1, 2025, except as otherwise expressly provided in the bill.

xi. Unlawful Demolition of Historical Buildings and Structures

Chapter 2025-87, L.O.F., (SB 582 (Leek)) authorizes a code enforcement board or special magistrate to impose a fine that exceeds certain limits for the unlawful demolition of certain historical buildings or structures under certain circumstances; providing that such fine may not exceed 20 percent of the fair or just market value of the property for the demolition of the building or structure.

Effective date: July 1, 2025

xii. Utility Relocation

Ch. 2025-122, L.O.F., (CS/HB 703 (Robinson W. and Barnaby)) requires that a specified amount of communications services tax remittances be distributed by the Department of Revenue by a nonoperating transfer to the Department of Commerce in monthly installments to the Grants and Donations Trust Fund within the Department of Commerce for the Utility Relocation Reimbursement Grant Program; revising the percentage by which a certain amount transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund must be reduced, beginning on a certain date; authorizing a service provider to apply to the Utility Relocation Reimbursement Grant Program for reimbursement of relocation expenses; creating the Utility Relocation Reimbursement Grant Program within the Department of Commerce; providing the purpose of the program; requiring the Department of Revenue to deposit certain proceeds into a specified trust fund to fund the program beginning on a certain date; providing an appropriation, etc. APPROPRIATION: \$50,000,000

- If a county or municipal authority requires a provider of communications services (subject to Chapter 202) to relocate a facility used to provide such communications services, the service provider must initiate any necessary work upon notice from the authority.
- The county or municipal authority is not responsible for paying the expense of such work, except as otherwise provided in this section
- The service provider may apply for reimbursement of relocation expense from the Utility Relocation Reimbursement Grant Program

Effective date: October 1, 2025

xiii. Utility System Preemptions

Ch. 2025-42, L.O.F., (CS/HB 1137 (Shoaf; Barnaby)) Expands s. 366.032, F.S., to add boards, agencies, commissions, or authorities of any county, municipal corporation, or political subdivision to the list of local governments that cannot prohibit a utility from using specific fuel sources and from restricting or prohibiting certain types of appliances.

Effective date: July 1, 2025.

II. FAILED BILLS

i. Clerks of the Circuit Court

SB 730 (Marin) would have designated all Clerks of Courts as “County Auditor” and “County Inspector General” with authority to audit the county and municipalities, school boards, or other political subdivisions within the county. The bill would have given the Clerk broad powers, including subpoena power.

ii. Contracting with Foreign Countries of Concern

HB 977 (Greco) and SB 1538 (Collins) would have prohibited governmental entities from entering into a contract to purchase computers, printers, or videoconferencing devices if the foreign country of concern has ownership in the manufacturer or its affiliates. The bills also would have required governmental entities to require each entity that submits a bid or proposal to provide goods or services to sign an affidavit that testified that there was no ownership interest by a government of a foreign country of concern in the entity, subsidiary, or parent company of the entity.

iii. Community Redevelopment Agencies

CS/CS/HB 991 (Giallombardo) and CS/SB 1242 (McClain) would have significantly restricted the authority and long-term viability of Community Redevelopment Agencies (CRAs) and included law changes affecting CRA boundaries, long-term debt, and expenditures. The bills would have prohibited creation of new community redevelopment agencies on or after a certain specified date unless certain requirements are met and would have abolished all CRAs by a sunset date of September 30, 2045, or the date that all debt is extinguished, whichever occurred first.

iv. Community Redevelopment Plans

HB 363 (Aristide) would have authorized community redevelopment agencies to use specified percentage of tax increment financing funds for certain business support services in carrying out approved community redevelopment plans.

v. Communication Services Tax

SB 1352 (Trumbull) would have prohibited increasing local Communication Service Tax (CST) rates until January 1, 2031, and included specific exemptions for CST if the equipment is being used in recovery efforts following a disaster or to provide services in unserved areas of the state.

vi. Cybersecurity Incident Liability

CS/CS/HB 1183 (Giallombardo) and SB 1576 (DiCeglie) would have exempted counties, municipalities, and political subdivisions of the state from liability in connection with a cybersecurity incident if the local entity has implemented one or more policies that substantially comply with cybersecurity standards or align with cybersecurity frameworks, disaster recovery plans for cybersecurity incidents, and multi-factor authentication.

vii. Emergencies

CS/CS/CS/HB 1535 (McFarland) would have introduced changes to emergency management laws, imposed new restrictions on local governments regarding floodplain management, impact fees, disaster recovery processes, and emergency response coordination. Additionally, the bill would have prohibited local governments, school districts, and special districts from charging impact fees for the reconstruction or replacement of a previously existing structure if the replacement maintained the same land use and did not increase the impact on public facilities beyond that of the original structure.

viii. Homestead Property Assessments

HJR 773 (Steele), and implementing bills HB 775 (Steele) and SB 1092 (Martin), would have proposed an amendment to the Florida Constitution that would have changed how homestead property is assessed for property tax purposes. The amendment would have eliminated the annual assessment based on the property's current just value and instead assessed properties at their most recent purchase price or, for new construction, the construction cost.

ix. Homestead Exemptions

SJR 1016 (Ingoglia) and implementing SB 1018 (Ingoglia) would have proposed a constitutional amendment to delete the school district property tax levy homestead exemption and increase the non-school property tax levy exemption from \$25,000 to \$75,000, with an annual adjustment to this exemption based on the consumer price index.

x. Housing

HB 923 (Lopez, V.) and SB 1594 (McClain) would have revised current laws relating to the various ad valorem tax exemptions for projects providing affordable housing. Among other things, the bills would have: (1) substantially revised ss. 196.1978 and 196.1979, F.S., which establish five property tax exemptions available to certain affordable housing developments; (2) added a third tier of property tax exemptions for newly constructed multifamily projects for all affordable units within a qualified development approved pursuant to the Live Local Act administrative approval processes; and (3) revised requirements relating to the 99-year affordability property tax exemption for FHFC-funded properties by removing the requirement that an eligible property contain more than 70 affordable units, and instead requiring eligible properties to contain at least one affordable unit, or, for an adaptive reuse project, at least 20% of the project's residential units must be used to provide affordable housing.

xi. Impact Fees

CS/SB 482 (DiCeglie) and CS/HB 665 (Steele) would have limited local governments' ability to increase impact fees beyond statutory limits.

xii. Local Business Taxes

HB 503 (Botana) and SB 1196 (Truenow) would have required the Auditor General, as part of its review of local government audit reports, to contact local governments that were reported as not complying with s. 205.0535, F.S., relating to business taxes and request evidence of corrective action. The bills establishes a base fiscal year with a requirement for the reduction of fees and refunds to be issued to businesses if local government revenues exceed the revenue base year annually. The bills would have provided an exemption for fiscally constrained counties and the municipalities within them.

xiii. Local Option Taxes

CS/CS/HB 1221 (Miller) and CS/CS/SB 1664 (Trumbull) would have proposed significant changes to the process for adopting and renewing local option taxes and surtaxes, requiring voter approval via referendum rather than adoption by ordinance.

xiv. Property Tax Benefits for Certain Residential Properties Subject to a Long-term Lease

CS/CS/HJR 1257 (Busatta) and CS/SJR 1510 (Avila), and implementing bills CS/CS/HB 1259 (Busatta) and CS/SB 1512 (Avila), would have proposed a constitutional amendment to extend homestead exemption benefits and assessment limitations to additional properties owned by homestead property owners that are leased for terms of six months or more to other persons.

xv. Property Tax Exemptions

HJR 357 (Chamberlin) and implementing bill HB 359 (Chamberlin) would have proposed a constitutional amendment to establish a new \$100,000 property tax exemption applicable to all properties in Florida.

xvi. Residential Utility Disconnections

SB 330 (Berman and Smith) and HB 419 (Tendrich) would have prohibited an electric utility, a public utility, or a water utility from disconnecting service to residential customers for nonpayment of bills or fees under specified circumstances, required such utilities to waive reconnection fees and late fees in certain circumstances, prohibited such utilities from recovering from customers any fee or expense incurred in complying with the bill, and required such utilities to deliver notice of nonpayment of bills or fees to residential customers within a specified timeframe using specified methods of notice and including certain information.

xvii. Resilience Districts

SB 1316 (Grall) would have created the “Resilience District Act of 2025” authorizing the establishment of infrastructure resilience districts through a petition by certain persons, specifying requirements for resilience districts and condominium resilience districts, specifying acceptable uses of infrastructure resilience districts and condominium resilience districts, and authorizing the payment of certain fees for project management of infrastructure resilience districts.

xviii. Revenues from Ad Valorem Taxes

HB 787 (Chamberlin) and SB 996 (Collins) would have changed the calculation of the rolled-back rate to include new construction property values and set limits on how much the millage may exceed the rolled-back rate. Local governments were not to be allowed to exceed 102% of the rolled-back rate, and any revenues collected above the amount set by the 102% cap would have been required to be returned to the taxpayers on a pro-rated basis or used to pay down local government debt.

xix. Salaries and Benefits

CS/CS/HB 1581 (Buchanan) and SB 1762 (Gruters) would have established new requirements for salary increases for local government officials. The bills would have modified the salary formulas for county commissioners in non-charter counties and required a voter-approved referendum before increasing the salary, retirement benefits, or other compensation for county commissioners, elected municipal officials, and special district governing board members.

xx. Service Lateral Assessment and Rehabilitation

HB 1187 (Nix) and SB 1208 (Truenow) would have imposed significant and costly obligations on municipal utilities, requiring them to inspect, document, and repair sewer laterals. Among other things, the bill would have: (1) required all utility systems to establish and maintain a comprehensive condition assessment program for all service lateral under their jurisdiction; (2) required every service lateral within the utility system to be inspected using CCTV lateral launch camera systems every seven years; (3) required each utility system to establish and maintain a lateral monolithic repair program; (4) and provided that utilities that failed to comply with the specified requirements would have been subject to enforcement and penalties from the Department of Environmental Protection.

xxi. Special District Performance Measures

HB 6029 (Greco) and SB 1392 (True Now) would have repealed existing performance measure requirements applying to certain types of special districts (s. 189.0694, F.S.).

xxii. Suits Against the Government

CS/HB 301 (McFarland) and SB 1570 (DiCeglie) would have increased the statutory caps on tort claims against government entities for claims arising between October 1, 2025, and October 30, 2030, with additional increased caps beginning after October 1, 2030. The bills also narrowed the statute of limitations for negligence, wrongful act, or omission claims from four years to two and shortened the pre-suit notice period to 18 months.

xxiii. Taxation

CS/HB 7033 (Ways and Means Committee) and SB 7034 (Finance and Tax Committee) would have included provisions to reduce Florida's sales tax rates by 0.75% and provided for various tax reductions. The bill would also have repealed the authority for counties and municipalities to opt out of the property tax exemption in s. 196.1978(3) (o), F.S., and changed the authorized use of tourist development taxes from uses specified by statute to use for general revenue purposes, with the use of such taxes for general revenue purposes being offset by a reduction in property taxes beginning with the 2026-27 fiscal year.

xxiv. Threats from Foreign Nations

CS/HB 925 (Redondo) and SB 912 (Collins) provided that governmental entities and entities that construct, repair, operate, or have significant access to critical infrastructure would not be able to enter into a contract or other agreement relating to critical infrastructure within the state with a foreign principal if the contract or agreement authorized the foreign principal to directly or remotely access or control such infrastructure.

xxv. Utility Services

SB 202 (Jones and Davis), 1002 (Truenow and Trumbull), and 1704 (Calatayud) and CS/CS/HB 1523 (Busatta) would have, among other things: (1) provided that a municipality that provides electric, gas, water, or wastewater utility services beyond its corporate limits (i.e., extraterritorial service) may not use more than 10% of the gross revenues generated from such services for general government functions and any such revenues remaining after payment of the utility's costs to provide the services must be either reinvested in the utility or returned to the extraterritorial customers; (2) eliminated current law authorization for a municipal water or wastewater utility to impose a surcharge of up to 25% on extraterritorial service; (3) imposed limitations on rates, fees, and charges imposed on consumers within its own municipal boundaries if a municipal water or wastewater utility provides extraterritorial service to a separate municipality through use of a treatment plant located within the boundaries of that separate municipality; and (4) preempted local governments from prohibiting or restricting

certain fuel sources.

xxvi. Various Bills Relating to Ad Valorem Tax Assessments

There were numerous other bills that failed that were related to local government tax assessments:

- **Ad Valorem Property Tax Exemption for Surviving Spouses of Quadriplegics** - HJR 163 (Tant) and SJR 748 (Simon) Proposed an amendment to State Constitution to authorize Legislature to provide for property tax exemption for surviving spouse of quadriplegic who was receiving property tax exemption on real estate used and owned as homestead at time of their death.
- **Ad Valorem Tax** - SB 1308 (Ingoglia) would have authorized a county or municipality, respectively, to establish an ad valorem tax rebate program for property owners.
- **Ad Valorem Tax Exemption** - CS/HJR 1215 (Alvarez, D.) and CS/SJR 318 (Truenow) Proposed a Constitutional amendment that exempts tangible personal property from ad valorem tax provided certain conditions exist. Includes Ad valorem exemption for tangible personal property on land classified as agricultural. Companion bill HRJ 1215 passed.
- **Ad Valorem Tax Exemption for Nonprofit Homes for the Aged** - SB 298 (Wright) and HB 321 (Smith) would have revised Florida's ad valorem tax exemption criteria for nonprofit homes for the aged. The bills clarify that to qualify for the exemption, an organization must be either a not-for-profit entity organized under Chapter 617, Florida Statutes, or be an unlicensed entity under Chapter 429 that is wholly owned by a not-for-profit corporation formed under Chapter 617.
- **Ad Valorem Taxation** - HB 227 (Caruso) and SB 378 (Harrell) would have allowed property owners who applied for a homestead exemption to withdraw their application between August 1 and September 15 of the same tax year, provided they meet specific eligibility criteria. It also authorizes the Department of Revenue to adopt emergency rules to implement these provisions. Additionally, the bill expands the definition of an exempt organization.
- **Affordable Property Ad Valorem Tax Exemption on Leased Land** - CS/HB 411 (Chaney) and SB 488 (DiCeglie) would have allowed land leased from a Housing Finance Authority under specific conditions to qualify for ad valorem tax exemptions. The land must be leased for a minimum of 99 years and predominantly used for qualifying housing purposes.
- **Assessments Levied on Recreational Vehicle Parks** - SB 530 (Burgess) Would have provided that a non-ad valorem special assessment on a recreational vehicle park levied by a county, municipality, or special district, respectively, may not be levied against a certain portion of a recreational vehicle parking space or campsite
- **Assessment of Homestead Property** - CS/SB 176 (DiCeglie) CS/SB 176 (DiCeglie) would have required that changes, additions, or improvements that replace or are made to elevate homestead property be assessed in a specified manner.
- **Assessment of Property Used for Residential Purposes** - CS/HB 1339 (Overdorf) and SB 1176 (Leek) would have excluded the value of wind resistance improvements to

residential properties from being included in the property's annual taxable value assessment.

- **Assessed Value Freeze of Homestead Property** - HJR 1025 (Borrero) and SJR 326 (Rodriguez) and implementing bills HB 1027 (Borrero) and SB 1178 (Rodriguez), respectively. Would have made changes to homestead exemptions for certain low-income seniors. Under the proposed bill, the assessed value of a qualifying homeowner's property would be frozen at the amount it was valued when the homeowner turned 65 years old.
- **Deferred and Unpaid Taxes** – HB 761 (Casello) and SB 882 (Berman) would have modified Florida's tax code by updating the rules for homestead tax deferrals and the sale of tax certificates. It limits eligibility for tax deferral on homestead properties to those with a just value of \$1 million or less. Additionally, it raises the minimum value required for issuing a tax certificate from \$250 to \$500.
- **Exemption from Ad Valorem Taxes of Child Care Facilities** - SB 1306 (Calatayud) would have made any portion of a property used as a child care facility that has earned Gold Seal Quality status under s. 1002.945 is exempt from ad valorem taxation, whether the property is owned or leased. It also provided certain direction if the property is leased.
- **Homestead Property Assessments** - HJR 1039 (Berfield) and SJR 174 (DiCeglie), and implementing bills CS/HB 1041 (Berfield) and CS/SB 1178 (DiCeglie), respectively. These bills would have prohibited increased assessed value made from flood mitigation improvements.
- **Homestead Property Assessment Limitation** - SJR 1190 (Ingoglia) Proposed amendments to the State Constitution to authorize the Legislature, by general law, to prohibit the consideration of any change or improvement made to homestead property to mitigate flood damage in determining the assessed value of such property for ad valorem taxation purposes.
- **Improvement to Structures on Agricultural Lands** - HB 589 (Brackett) and SB 786 (Truenow) Proposed providing an exemption from property tax valuation assessments for any improvements for agricultural purposes on lands classified as agricultural.
- **Local Government Approval of Affordable Housing Property Tax Exemptions** – HB 617 (Lopez) Further defined properties eligible for affordable housing tax exemptions and reporting requirements. The local governing body must ensure that the property serves persons or families serve low to moderate income and the property appraiser must conduct annual compliance reviews.
- **Property Tax Exemption for Surviving Spouses of Veterans** - HB 217 (Hodges) and SB 290 (Wright) would have authorized surviving spouses of veterans to qualify for a property tax exemption even if the veteran passed away before receiving a disability determination from the U.S. Government or the Department of Veterans Affairs. In such cases, the surviving spouse may submit the posthumously issued disability letter to the property appraiser as evidence of eligibility for the exemption.

- **Real Property and Land Use and Development** - HB 943 (Various committees and co-introducers) would have removed some barriers to housing development such as approval processes and land use policies.
- **Revenue Administration** – SB 192 (Gruters) and HB 1303 (Mooney, Jr.) Amends the term tax assessor with property appraiser in multiple statute sections. Updates definitions for ad valorem and assessed value of property introducing new clarifies terminology in chapter 192. Amends the powers of county legislative bodies related to tax levies and municipal assessments including how these are administered in water and sewer districts. Prohibits non ad valorem assessments on agricultural land unless the revenue was pledged for debt service on bonds outstanding as of July 1, 2025. Specifies that non-ad valorem assessments may become delinquent and bear penalties in the same way as county taxes.
- **Study on the Elimination of Property Taxes** – SB 852 (Martin and Pizzo) would have required the Office of Economic and Demographic Research to study the effects of eliminating and replacing property taxes in Florida. The study would evaluate impacts on public services (education, infrastructure, public safety), the housing market, the appeal of switching to a consumption-based tax system, and implications for economic stability, consumer behavior, and long-term growth.
- **Tax Exemption for Disabled Ex-service members** - HB 39 (Daley) and CS/SB 218 (Arrington) would have increased value of tax exemption for certain disabled ex-service members.
- **Tax Exemptions for Surviving Spouses of Quadriplegics** - HJR 163 (Tant) and SJR 748 (Simon), and implementing bills HB 165 (Tant) and CS/SB 750 (Simon) Allowed the surviving spouse of a deceased quadriplegic to retain the associated property tax exemption, as long as they continue to reside in the same homestead property. Additionally, it permits the transfer of the tax exemption to a new homestead property, unless the surviving spouse remarries, sells, or otherwise disposes of the original homestead.
- **Taxes on the Rental of Real Property** - HB 817 (Partington) would have repealed tax on rental or license fee for use of real property.
- **Working Floridian Tax Rebates** – HB 1331 (Aristide and Joseph) and SB 1158 (Jones) would have created a program for rebate payments based on certain criteria including low to moderate income.

xxvii. **Water Management Districts**

HB 1169 and SB 7002 (Various committees) would have significantly changed the water management district legal environment, including ethics changes, quorum clarification, additional comprehensive plan requirements, additional ad valorem tax requirements, prohibition of using State funds to match other State-funded projects, and capital improvement plan requirements. In addition, the bills would have allowed the Legislative Budget Commission to reject certain types of budgeted items.