



Office of Government Relations

2026 Legislative Meeting Summaries: Special Session 2026-F Monday, June 1, 2026

As a reminder, the following summaries are not intended to be verbatim reports, nor should comments attributed to particular speakers be taken as direct quotes. Instead, these summaries are intended to keep membership updated and informed of issues or bills of interest. To view the corresponding meeting in its entirety, you may watch live online via the Florida Channel (<https://thefloridachannel.org/>) or, following the meeting's conclusion, via the Florida Channel's video library (<https://thefloridachannel.org/videos/>).

Senate Appropriations

Monday, June 1, 2026

3:00 p.m. – 6:00 p.m.

Meeting Overview/Summary:

SB 2F – Save our Homes from Excessive Property Taxes by Sen. Avila

Summary:

Sen. Avila: Property tax collections statewide have doubled since the pre-COVID years, rising from \$35 billion in 2019–2020 to a projected \$62 billion this year. That equates to a 77% increase in a six- to seven-year period. These increases have far exceeded growth in CPI and population.

SJR 2-F reduces the assessment limitation for non-homestead residential and non-homestead property from 10% to 5%. This protects Florida's businesses and Florida's renters from local government attempts to shift the burden of lost property tax revenues to them.

SJR 2-F increases the homestead exemption for every Floridian who is a permanent resident as of December 31, 2026. Beginning on January 1, 2027, the first \$150,000 of the assessed

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value is exempt. Beginning January 1, 2028, the first \$250,000 of the assessed value is exempt.

SJR 2-F provides new Floridians who establish permanent residence on or after January 1, 2027, an increased exemption. Beginning January 1, 2027, the first \$50,000 of assessed value is exempt. Beginning in the fifth year of receiving the exemption, the homesteader will receive the full \$250,000 exempt amount. The increased exemptions could result in some homes seeing full elimination of their property taxes, notwithstanding special assessments and fees. Over time, the \$250,000 “super exemption” and the \$50,000 new homesteader exemption are increased annually for inflation. This helps keep the exemptions from losing value over time.

The fourth action for property tax relief is provided by requiring counties, municipalities, and school districts to increase the amount of the homestead exemption, allowing them to provide up to the full elimination of property taxes on homesteaders in their jurisdictions. The Legislature would set the uniform procedure for this provision. Additionally, these local entities will have the ability, starting in 2030, to allow new homesteaders to jump to the super exemption level earlier than the fifth year, when a local government deems it critical and believes it warrants that acceleration. Special districts are allowed to increase the exemption as well, but only through a referendum approved by their voters.

On the expenditure side, the joint resolution requires county and city property tax revenues to be used for specific purposes. These are: public safety, including law enforcement, fire service, and EMS; education and public schools; infrastructure, including road and bridge construction and stormwater control; natural resource projects, including flood control measures; issuance of local bonds and debt service payments; and employee benefits and retirement obligations.

The joint resolution, if approved by the voters, takes effect January 1, 2027. Additionally, the Legislature will be required to create a trust fund to provide grants to local governments to assist in implementing the proposed amendment.

Questions:

Sen. Polsky: Are you familiar with any other states that have a trust fund of this nature?

Sen. Avila: I did not look into what structures, from a budgetary standpoint, other states have. Certainly, as it relates to our budget relative to other states, we are in a much better position than a lot, if not the majority, of other states as it pertains to our budgetary structure and current posture.

Sen. Polsky: Where is the money for this trust fund going to come from each year?

Sen. Avila: That is really up to the Legislature, after it passes in November, for the Legislature to come back and make a policy, as well as a budgetary decision, as to where that money will come from.

Sen. Polsky: And this trust fund is meant to make up for deficits that local governments will lose because of the property tax changes. So what if a future Legislature chooses not to fund this trust fund? Then what happens?

Sen. Avila: I certainly would not want to get into hypotheticals as to what future Legislatures would do. I would certainly say that we have a history of taking care of communities, particularly as it relates to fiscally constrained counties within the history of the State of Florida. And currently we have three distributions that are set up right now to take care of any shortfalls that those fiscally constrained counties would have.

Sen. Polsky: Would non-fiscally constrained counties also be eligible for this trust fund?

Sen. Avila: It would be open to any and every county. We would have to create a process by which they would apply for those funds. I would assume that future legislation, future legislators, would want some sort of accountability within that structure, as well as to determine what is that critical need for that grant.

Amendment 316788 by Sen. Avila: The amendment would authorize ad valorem tax revenues levied by counties and municipalities to be used for the operations and administration of county constitutional officers, boards of county commissioners, and municipalities, and for expenditures they approve, unless precluded by general law. *Amendment adopted.*

Amendment 819440 by Sen. Grall: This amendment would remove constitutional language requiring creation of a state trust fund to provide grants to local governments and keep any such funding in statute rather than in the Constitution and address mismatch with ballot summary language. *Amendment adopted.*

Amendment 966270 by Sen. Trumbull: The amendment removes school district ad valorem taxes from the scope of the SJR. *Amendment adopted.*

Debate:

N/A

Close:

N/A

*Bill reported favorably.***SB 4F – Property Tax Administration by Sen. Avila****Summary:**

Sen. Avila: SB 4-F changes how local governments calculate the maximum property tax millage rate they can adopt by a simple majority vote. Instead of using the current statutory formula, they must now use the rolled-back rate as the baseline.

If a constitutional amendment is proposed that changes Article VII, sections 4, 6, and 9, the Department of Revenue must create a standardized notice for voters. That notice must follow set formatting and content rules and include a link and QR code to a DOR website where homeowners can estimate how much they might save in property taxes under the amendment.

Property appraisers must mail this uniform notice along with existing required mailings, such as the TRIM notice.

Finally, if the Legislature proposes an amendment to Article VII, sections 4, 6, and 9 for the November 3, 2026 general election, the ballot summary for that amendment is allowed to exceed the usual 75-word statutory limit.

Questions:

N/A

Amendment 714210 by Sen. Grall: Replaced by committee substitute: [CS/SB 4F](#)

*Amendment adopted.***Debate:**

N/A

Close:

Sen. Avila: This bill establishes the rollback rate as the baseline. It does not change any of the existing thresholds. So instead of starting from a majority rate, you start from the rollback rate. That is really the crux of what is in the bill. You start with the rollback rate and, if a county or city wants to keep that rollback rate or go below it, that would require only a

simple majority vote. If they want to go up to 110% of the rollback rate, which becomes the new baseline under this bill, it would require a two-thirds vote. If they want to exceed 110% of the rollback rate, it would require a unanimous vote.

Bill reported favorably.

House State Affairs Committee

Monday, June 1, 2026

4:00 p.m. – 7:00 p.m.

Meeting Overview/Summary:

HB 1F – Save our Homes from Excessive Property Taxes by Rep. Overdorf

Summary:

Rep. Overdorf: As you may be aware, the resolution would require the approval of 60 percent of Florida voters in order to amend the Constitution.

There are a number of components to the proposed amendment as currently written. First, the proposed amendment makes changes to the existing homestead exemption. It would create a new \$150,000 homestead exemption beginning January 1, 2027. This would increase to \$250,000 on January 1, 2028, and will be indexed for inflation beginning on January 1, 2029.

The amendment requires the Legislature to prescribe a uniform procedure for counties, municipalities, and school districts to increase the amount of the homestead exemption, up to and including a complete exemption. The amendment allows special districts, by referendum, to increase the amount of the exemption and to choose whether or not to index their exemption to inflation.

Second, the amendment reduces the annual assessment increase limitation on non-homestead properties from 10 percent to 5 percent.

Third, the amendment limits the use of property tax revenue by cities and counties. That revenue may only be used for a variety of specified categories, which we are happy to explain in more detail shortly.

Finally, the amendment requires the Legislature to create a trust fund to provide grants to assist in the implementation of the amendment.

Questions:

N/A

Amendment 981571 by Rep. Garrison: The amendment changes the constitutional amendment proposed by the joint resolution to remove any impact on school taxes. Second, the amendment modifies the allowable use of property tax revenue to provide that such revenue may be used to fund the operation and administration of constitutional officers, counties, and cities. Finally, the amendment removes the provision that requires the Legislature to create a trust fund to provide grants to assist in the implementation of the amendment. However, I will note that under current law, nothing prohibits a future Legislature from creating a trust fund or allocating revenue as it sees fit based on future needs. *Amendment adopted.*

Debate:

N/A

Close:

N/A

Bill reported favorably.

HB 3F – Property Tax Administration by Rep. Overdorf**Summary:**

Rep. Overdorf: HB 3F revises the calculation of the maximum millage rate that a local government can levy with a simple majority vote to remove the adjustment based on the prior year's maximum millage levy and the current adjustments for changes in per capita Florida personal income. The maximum millage rate that a local government may levy with a simple majority will instead be the rollback rate. Second, the bill requires the Department of Revenue to create a website with a calculator that shows the savings on an individual homestead parcel's property tax that would have occurred in 2025 if the proposed amendment had been in effect for the 2025 tax year. Third, the bill, as it is currently written, requires the 2026 TRIM notice to include a separate document containing the ballot title and summary and informing taxpayers of the calculator website. It also appropriates \$5.5 million to the Department of Revenue to reimburse counties for the cost of this insert. Finally, the bill allows the ballot summary in this House Joint Resolution to exceed 75 words.

Questions:

N/A

Amendment 746539 by Rep. Garrison: The amendment removes provisions from the bill that require the Department of Revenue to create a website with a property tax savings calculator. I will note that nothing in current law prohibits the department from posting actual information on a website; we are just removing the requirement that they do so. The amendment also removes the provision requiring the 2026 TRIM notice to contain a specified insert describing the constitutional amendment, and it removes the \$5 million appropriation to the Department of Revenue that would have reimbursed property appraisers for the cost of the TRIM notice insert. *Amendment adopted.*

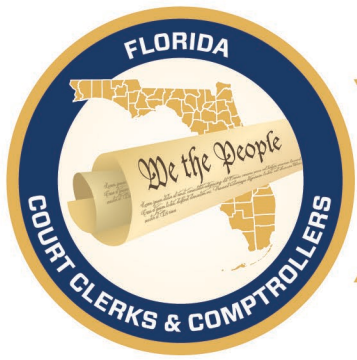
Debate:

N/A

Close:

Waived.

Bill reported favorably.



Office of Government Relations

2026 Legislative Session Summaries: Special Session 2026-F Tuesday, June 2, 2026

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Senate Session

Tuesday, June 2, 2026

9:00 p.m. – 6:00 p.m.

Meeting Overview/Summary:

CS/SB 2F – Save our Homes from Excessive Property Taxes by Sen. Avila

Summary:

Sen. Avila: Property tax collections statewide have almost doubled since the pre-COVID years, rising from approximately \$35 billion in 2019–2020 to a projected \$62 billion this year alone.

We are facing the same inflationary challenges as local governments: payroll, health insurance and retirement benefits for employees, and significant increases in the cost of building and maintaining critical infrastructure, just to name a few. We have worked to rein in spending, pay down debt, and save for Florida's future. Local government must do the same. Yesterday, the committee voted to apply the new super homestead exemption only to non-school taxes.

The current joint resolution provides a new super homestead exemption for every Floridian who is a permanent resident as of December 31, 2026. Beginning on January 1, 2027, the

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first \$150,000 of the assessed value is exempt. Beginning on January 1, 2028, the first \$250,000 of the assessed value is exempt. For new Floridians who establish permanent residence on or after January 1, 2027, there will be an increased exemption. Beginning January 1, 2027, the first \$50,000 of assessed value is exempt. Beginning with the fifth year of receiving the exemption, the homesteader will receive the full \$250,000 exemption amount.

The increased exemptions could result in some homesteaders seeing full elimination of their property taxes, notwithstanding special assessments and fees. Over time, the \$250,000 super exemption and the \$50,000 new homesteader exemptions are increased annually for inflation. This helps keep the exemptions from losing value over time.

The third action for property tax relief is provided by requiring counties and municipalities to increase the amount of the homestead exemption, allowing them to provide up to the full elimination of property taxes on homesteaders in their jurisdictions. The Legislature would set the uniform procedures for those provisions. Additionally, these local entities will have the ability, starting in 2030, to allow new homesteaders to jump to the super exemption level earlier than the fifth year when a local critical need warrants it. Special districts are allowed to increase the exemption as well, but only through a referendum approved by the voters.

Finally, for non-homestead residential and non-residential property, the joint resolution reduces the assessment limitation from 10% to 5%. This protects Florida's businesses and Florida's renters from local government attempts to shift the burden of the lost property tax revenues to them.

On the expenditure side, the joint resolution requires county and city property tax revenues to be used for specific purposes. These are: for public safety, including law enforcement, fire service, and EMS; for education and public schools; for infrastructure, including road and bridge construction and stormwater control; for natural resource projects, including flood control measures; for issuance of local bonds and debt service payments; for employee benefits and retirement obligations; and for expenditures for counties and municipalities for operations and administration of county constitutional officers, boards of county commissioners, and municipalities, as well as expenditures approved by those officers and governing bodies, unless otherwise prohibited by general law. The joint resolution, if approved by the voters, takes effect January 1, 2027.

Questions:

Sen. Davis: Category G makes the local expenditure lawful only so long as the legislature does not prohibit it by statute. How is expanding the legislature's standing power over local budgets a smaller government?

Sen. Avila: If you look at lines 427 through 431 which is G, that you mentioned, that is just a permissible use for those ad valorem dollars within those cities and counties for them to be able to fund those core functions.

Sen. Arrington: With the amended committee substitute and the addition of category G, allowing ad valorem to be to fund the operations administration of county officers and expenditures they approve, except those expenditures prohibited by general law. Does that let the legislature then decide by statute what local governments may not fund?

Sen. Avila: Every single jurisdiction is going to have to look at what its priorities are and what its core functions are. I think that, with what is allowable within these provisions from lines 412 through 435, we give them some flexibility, because every county, every city, every jurisdiction has its unique challenges. We have tried to capture as many of those unique situations as may arise. Certainly, the intent is to make sure that they are properly spending taxpayers' money on the taxpayers and providing those essential core functions of local government to their residents.

Sen. Arrington: Under category G, can future legislators prohibit a specific local expenditure by general law?

Sen. Avila: Yes, future Legislatures can prohibit certain local government functions by general law.

Sen. Arrington: In that same section, if a service is not on the approved list, where is the county or municipality supposed to find money to pay for it?

Sen. Avila: Each jurisdiction is going to have to look at its budget and scrutinize it, just like we do every single legislative session. We go through multiple silos, essentially line item by line item, and we look at what the priorities are — what the return on investment is, essentially, for the taxpayer in the great state of Florida. That is what each jurisdiction is going to have to do. They will have to look at their balance sheet, evaluate their services, prioritize those services, and provide value based on those core functions to their residents, while at the same time streamlining their operations and becoming more efficient.

Bill read a third time by title.

Debate:

Sen. Garcia: I think the proposal to raise homestead exemptions transcends mere numbers, and I am respectful of everyone's concerns in their areas, but for me, it's about the transfer of power back to the homeowner. We forgot about them, even though only about 35% of

Miami-Dade County residents are homeowners. I want to honor them. We must stress that government resources are intended to serve our constituents—our homeowners—not burden them. Effective management of our resources is critical in Miami-Dade and throughout Florida, and I believe what we are trying to do here today allows our homeowners to finally have a voice: to vote for relief from burdensome property taxes. If my local elected officials are not going to exercise financial prudence, then let the people decide how they wish to allocate their resources. No one should endure the heartbreaking prospect of losing their home after diligently fulfilling their responsibilities, and for that reason, I am voting for this bill today.

HJR 1F substituted for SJR 2F (identical) and read a third time by title.

Close:

Sen. Avila: Our local governments need to step up. We've been stepping up for years. And if you want evidence that they have not been stepping up: out of the 67 counties, nine of them voted to keep their millage either at the rollback rate or below. Just nine. Fifty of them raised taxes on our residents with a simple majority vote. Eight of them went even further; eight of them went up to over 100 percent of the maximum millage rate. No surprise, my county is one of those eight, so is Broward, so is Palm Beach. How can we explain that? I have no explanation for it. Those three counties have seen substantial investment and commercial base expansion.

If you want to go down to the city level, 117 municipalities increased their taxes up to that 110 percent level, and 11 of them went above that, with a unanimous vote, going above 110 percent in terms of their millage rate. We can certainly have a conversation all day about what this may look like. At the end of the day, I think our voters, if we give them that opportunity, will tell us what that is in November.

Bill reported favorably.

SB 4F – Property Tax Administration by Sen. Avila

Summary:

Sen. Avila: Because the Governor's property tax relief proposal is a comprehensive effort, the ballot summary that was discussed earlier in the joint resolution is, under this bill, allowed to exceed the statutory limit of 75 words. Additionally, this bill takes a further step in property tax reform by changing the maximum millage rate calculation.

The maximum millage rate determines what millage rate may be levied by a government with a majority vote. Under current law, because of how that maximum millage rate is developed, many local governments have sufficient capacity to increase their millage rate significantly with only a simple majority vote. Under the bill, a local government would have to approve a higher rate by a supermajority vote.

This bill aligns the maximum millage rate with the rollback rate. The rollback rate is the millage rate that would provide a taxing authority with the same tax revenue that was raised in the previous year. By aligning these rates, any proposal to increase the next year's millage by 10 percent or more would require the local entity to approve such an increase by a supermajority vote, a unanimous vote, or a referendum, depending on the size of the increase and the type of governing body.

Questions:

N/A

Bill read a third time by title.

Debate:

N/A

Close:

Waived.

Bill reported favorably.

House Session

Tuesday, June 2, 2026

10:00 a.m. – N/A

Meeting Overview/Summary:

HB 1F – Save our Homes from Excessive Property Taxes by Rep. Overdorf

Summary:

Rep. Overdorf: The Governor's House Joint Resolution 1F proposes a constitutional amendment to be considered by the voters at the general election in November.

First, the proposed amendment makes changes to the existing homestead exemption. It would create a new \$150,000 homestead exemption for non-school taxes beginning January 1, 2027. This would increase to \$250,000 on January 1, 2028, and the new exemption amount

will be indexed to inflation beginning on January 1, 2029. The existing exemption on the first \$25,000 of assessed value that applies to school taxes is unchanged.

The proposed amendment provides that the new \$250,000 homestead exemption does not apply until someone has maintained a permanent residence in the state for five years. During those first five years, those individuals would instead receive a \$25,000 homestead exemption for school taxes, consistent with current law, and an additional \$50,000 exemption for non-school taxes, as well as an additional \$25,000 exemption for school taxes for five years, at which point they would then qualify for the \$250,000 exemption.

The amendment requires the Legislature to prescribe a uniform procedure for counties, municipalities, and school districts to increase the amount of the homestead exemption up to a complete exemption. The amendment allows special districts to increase, by referendum, the amount of the exemption.

Second, the amendment reduces the annual assessment increase limitation on non-homestead properties from 10% to 5%.

Third, the amendment limits the use of property tax revenue by cities and counties so that it can only be used to provide public safety, including law enforcement, fire service, and emergency medical services, and to fund the operations and administration of county officers, commissioners, and municipalities, and the expenditures approved by such county officers or county or municipal governing bodies, except those expenditures prohibited by general law.

Questions:

N/A

Bill read a third time by title.

Debate:

N/A

HJR 1F substituted for SJR 2F (identical) and read a third time by title.

Close:

N/A

Bill reported favorably.

HB 3F – Property Tax Administration by Rep. Overdorf**Summary:**

Rep. Overdorf: HB 3F revises the calculation of the maximum millage rate a local government can levy with a simple majority vote by removing the adjustment based on the prior year's maximum millage levy and changes in Florida per capita personal income. Under the bill, the maximum millage rate that a local government can levy with a simple majority will instead be the rollback rate. The bill also allows the ballot summary and the House Joint Resolution to exceed 75 words.

Questions:

N/A

Bill read a third time by title.

Debate:

N/A

HJR 3F substituted for SJR4F (identical) and read a third time by title.

Close:

Waived.

Bill reported favorably.