

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Nonprofit Homes for the Aged Exemption

Bill Number(s): HB 1131/SB 1430

Entire Bill

Partial Bill:

Sponsor(s): Representative Smith; Senator Wright

Month/Year Impact Begins: January 2027

Date(s) Conference Reviewed: January 16, 2026

Section 1: Narrative

- a. **Current Law:** Section 196.1975 of the Florida statute exempts nonprofit homes for the aged from ad valorem taxation under the condition that they must either be: (1) a nonprofit corporation under chapter 617 or (2) a Florida limited partnership with a sole general partner that is a non-profit corporation under chapter 617, and the corporation must have been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt charitable organization under the provisions of s. 501(c)(3) of 25 the Internal Revenue Code of 1954 or of the corresponding section of a subsequently enacted federal revenue act.
- b. **Proposed Change:** Section 196.1975 is amended to include an additional criterion that exempts homes for the aged owned by a Florida limited partnerships whose sole general partners are not licensed under chapter 429, and which are wholly owned by a corporation not for profit under chapter 617.

Section 2: Description of Data and Sources

2025 Final NAL Real Property Tax Roll

Results of the Ad Valorem Estimating Conference, January 2026

Florida Housing Data Clearing House, [Assisted Housing Inventory](#)

Ownership Classification from [SunBiz](#)

Section 3: Methodology (Include Assumptions and Attach Details)

From the Assisted Housing Inventory and a previously compiled list of homes for the aged, 59 assisted-living facilities were identified as for-profit corporations with a target population listed as 'Elderly.' This list was examined, and 22 parcels were identified to be potentially eligible as Florida Limited Partnerships or whose legal business structure was unclear on SunBiz. 10 of these 22 had taxable value after exemptions and all 10 were matched to the 2025 NAL Property Tax roll. Their total school and non-school taxable values were \$15,958,065 and \$13,891,040 respectively, which was used as the basis for the middle.

High

For the high estimate, it was assumed that there are additional parcels that now qualify for this ad valorem exemption that were not identified in this list and thus the estimate is two times the middle estimate to account for any additional parcels that were not included in the middle and low estimates. The impact was calculated and then forecast using the taxable school and non-school year over year growth rates for residential non-homestead properties from the January 2026 Ad Valorem Estimating Conference.

Middle

Since all 10 parcels were identified in the 2025 NAL property roll, the middle estimate assumes that all these parcels will now be eligible for the ad valorem exemption and the total school and non-school taxable values were forecasted using the growth rates from the estimating conference.

Low

For the low estimate, it was assumed that since only 6 of the 10 qualifying parcels with taxable value were actually identified as Florida Limited Partnerships, only 60% of these parcels would be affected by the change and thus 0.6 the taxable value of the middle. The school and non-school taxable values were calculated and estimated using the year-over-year residential non-homestead growth taxable values growth rates.

The language of this bill is identical to HB 321/SB 298 brought before the REC at an [impact conference](#) on February 7, 2025, at which the middle was adopted. The methodology is nearly identical but was updated for the latest roll and housing inventory.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Ad Valorem

Issue: Nonprofit Homes for the Aged Exemption

Bill Number(s): HB 1131/SB 1430

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	\$0	\$(0.5 M)	\$0	\$(0.2 M)	\$0	\$(0.1 M)
2027-28	\$(0.5 M)	\$(0.5 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)
2028-29	\$(0.5 M)	\$(0.5 M)	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)
2029-30	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)
2030-31	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)

Revenue Distribution: Ad Valorem

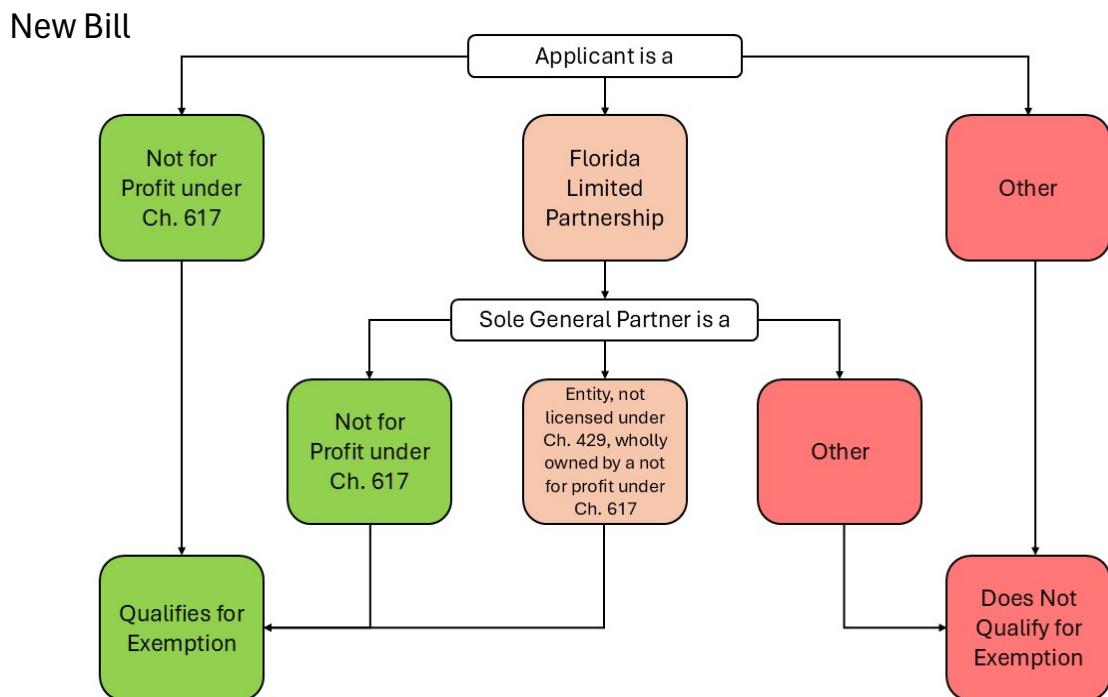
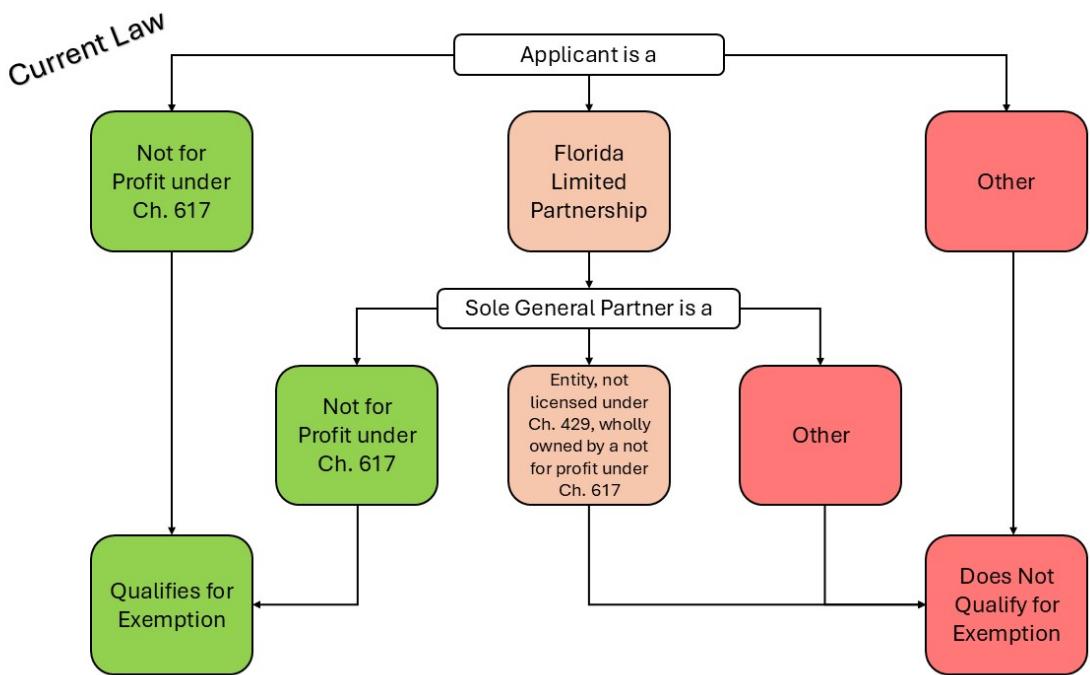
Section 5: Consensus Estimate (Adopted: 01/16/2026) The Conference adopted the middle estimate.

	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	(0.2)	0.0	(0.2)
2027-28	0.0	0.0	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
2028-29	0.0	0.0	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
2029-30	0.0	0.0	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)
2030-31	0.0	0.0	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	(0.1)	0.0	(0.1)	0.0	(0.2)
2027-28	(0.1)	(0.1)	(0.2)	(0.2)	(0.3)	(0.3)
2028-29	(0.1)	(0.1)	(0.2)	(0.2)	(0.3)	(0.3)
2029-30	(0.1)	(0.1)	(0.2)	(0.2)	(0.3)	(0.3)
2030-31	(0.1)	(0.1)	(0.2)	(0.2)	(0.3)	(0.3)

	A	B	C	D	E	F	G	H
1								
2	2025 Statewide Aggregate Millage Rates							
3	School	5.951						
4	Non-School	10.4479						
5								
6	Residential Non-Homestead Taxable Value							
7	Year	School	Non-School					
8	2026	0.82%	3.21%					
9	2027	3.19%	3.91%					
10	2028	4.21%	4.85%					
11	2029	4.79%	5.37%					
12	2030	5.61%	6.16%					
13	2031	5.98%	6.48%					
14	Source: AV REC Conference Jan '26							
15								
16	Parcel Breakdown							
17	Qualified Parcels	Count	Taxable Value- Non School	Taxable Value- School				
18								
19	Assisted Housing Inventory	9	\$ 8,990,872	\$ 11,057,897				
20	Prior Research	1	\$ 4,900,168	\$ 4,900,168				
21	Total	10	\$ 13,891,040	\$ 15,958,065				
22								
23								
24	Low							
25	Multiplier	School	Non-School					
26	0.6	\$ 9,574,839	\$ 8,334,624					
27								
28	Medium							
29	Multiplier	School	Non-School					
30	1	\$ 15,958,065	\$ 13,891,040					
31								
32	High							
33	Multiplier	School	Non-school					
34	2	\$ 31,916,130	\$ 27,782,080					
35								
36								
37	2025 Tax Impact							
38	High		Midde		Low			
39	School	Non-School	School	Non-School	School	Non-School		
40	\$ 189,933	\$ 290,264	\$ 94,966	\$ 145,132	\$ 56,980	\$ 87,079		
41								
42								
43	Impact on Tax Collected							
44	Year	High		Midde		Low		
45		School	Non-School	School	Non-School	School	Non-School	
46	2026	\$ (191,498)	\$ (299,587)	\$ (95,749)	\$ (149,794)	\$ (57,449)	\$ (87,079)	
47	2027	\$ (197,602)	\$ (311,305)	\$ (98,801)	\$ (155,653)	\$ (59,281)	\$ (90,485)	
48	2028	\$ (205,912)	\$ (326,414)	\$ (102,956)	\$ (163,207)	\$ (61,774)	\$ (94,877)	
49	2029	\$ (215,768)	\$ (343,953)	\$ (107,884)	\$ (171,976)	\$ (64,731)	\$ (99,975)	
50	2030	\$ (227,879)	\$ (365,146)	\$ (113,940)	\$ (182,573)	\$ (68,364)	\$ (106,135)	
51								

	A	B	C	D	E	F	G	H
52								
53	<i>Impact - School</i>							
54	Year	High		Middle		Low		
55		Cash	Recurring	Cash	Recurring	Cash	Recurring	
56	2026-27	\$0	\$(0.2 M)	\$0	\$(0.1 M)	\$0	\$(0.1 M)	
57	2027-28	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	
58	2028-29	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	
59	2029-30	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	
60	2030-31	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	\$(0.1 M)	
61								
62	<i>Impact - Non School</i>							
63	Year	High		Middle		Low		
64		Cash	Recurring	Cash	Recurring	Cash	Recurring	
65	2026-27	\$0	\$(0.3 M)	\$0	\$(0.1 M)	\$0	\$(0.1 M)	
66	2027-28	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	
67	2028-29	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	
68	2029-30	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	
69	2030-31	\$(0.4 M)	\$(0.4 M)	\$(0.2 M)	\$(0.2 M)	\$(0.1 M)	\$(0.1 M)	
70								
71	<i>Total Impact</i>							
72	Year	High		Middle		Low		
73		Cash	Recurring	Cash	Recurring	Cash	Recurring	
74	2026-27	\$0	\$(0.5 M)	\$0	\$(0.2 M)	\$0	\$(0.1 M)	
75	2027-28	\$(0.5 M)	\$(0.5 M)	\$(0.3 M)	\$(0.3 M)	\$(0.1 M)	\$(0.1 M)	
76	2028-29	\$(0.5 M)	\$(0.5 M)	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	
77	2029-30	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	
78	2030-31	\$(0.6 M)	\$(0.6 M)	\$(0.3 M)	\$(0.3 M)	\$(0.2 M)	\$(0.2 M)	
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REVENUE ESTIMATING CONFERENCE

Revenue Source: Corporate Income Tax

Issue: Research and Development Tax Credit

Bill Number(s): [SB 1076](#)

Entire Bill

Partial Bill:

Sponsor(s): Senator Calatayud

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: January 16, 2026

Section 1: Narrative

- a. **Current Law:** The combined total amount of Research and development tax credits which may be granted to all business enterprises under this section during any calendar year is \$9 million, except that the total amount that may be awarded in the 2018 calendar year is \$16.5 million.
- b. **Proposed Change:** The combined total amount of Research and development tax credits which may be granted to all business enterprises under this section during any calendar year is \$50 million.

Section 2. The amendment made by this act to s. 220.196, 27 Florida Statutes, first applies to the 2027 allocation of tax credits for expenses incurred in calendar year 2026.

Section 2: Description of Data and Sources

[R&D tax credit 2025 allocation report](#)

DOF internal discussion

Section 3: Methodology (Include Assumptions and Attach Details)

Using the 2025 allocation report for the research and development tax credit we can see over \$104 million was requested in credits by approved applications with only \$9 million available for allocation. The new cap of \$50 million will continue to be hit as the amount requested each year for the tax credit surpasses the cap. Due to this new cap first being applied to the 2027 allocation of tax credits the first year would be a partial year due to the timing of applications and CY 26 filers allowing a limited period of January thru June 2027 for the higher tax credit and resulting in a negative indeterminate first year and \$41 million each year thereafter.

Section 4: Proposed Revenue Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(**)	\$41.0 M)		
2027-28			\$41.0 M)	\$41.0 M)		
2028-29			\$41.0 M)	\$41.0 M)		
2029-30			\$41.0 M)	\$41.0 M)		
2030-31			\$41.0 M)	\$41.0 M)		

Revenue Distribution: Corporate Income Tax

REVENUE ESTIMATING CONFERENCE

Revenue Source: Corporate Income Tax

Issue: Research and Development Tax Credit

Bill Number(s): [SB 1076](#)

Section 5: Consensus Estimate (Adopted: 01/16/2026) The Conference adopted the proposed estimate with the 2026-27 cash adjusted to (\$41.0 M) to reflect the cap being met in the first year.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(41.0)	(41.0)	0.0	0.0	0.0	0.0	(41.0)	(41.0)
2027-28	(41.0)	(41.0)	0.0	0.0	0.0	0.0	(41.0)	(41.0)
2028-29	(41.0)	(41.0)	0.0	0.0	0.0	0.0	(41.0)	(41.0)
2029-30	(41.0)	(41.0)	0.0	0.0	0.0	0.0	(41.0)	(41.0)
2030-31	(41.0)	(41.0)	0.0	0.0	0.0	0.0	(41.0)	(41.0)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Gross Receipts

Issue: Exemption for Electricity Sold to EV Charging Stations

Bill Number(s): [Proposed Language](#)

Entire Bill

Partial Bill:

Sponsor(s): NA

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: January 16th, 2026

Section 1: Narrative

- a. **Current Law:** Utilities collect a 4.35% SUT on electricity sold to EV charging stations. An additional 2.6% Gross Receipts tax is collected on Sales from utilities subject to the 4.35% tax.
- b. **Proposed Change:** The proposed language would exempt electricity purchased by EV charging stations that is then metered and sold for the purposes of charging EVs from both of these taxes.

Section 2: Description of Data and Sources

JAN 26-Post Conference CST GRUT REC Package

IBIS World Report – Electric Vehicle Charging Stations in the US (July 2024)

IBIS World Report – Hybrid & Electric Vehicle Manufacturing in the US (August 2025)

U.S. Department of Energy Alternative Fuels Data Center <https://afdc.energy.gov/>

HSMV 1/13/2026 Snapshot of Electric and Hybrid Registrations

Section 3: Methodology (Include Assumptions and Attach Details)

High Impact:

The high impact estimates the number of plug-in EVs in Florida starting with the current number of EVs and Plug-in Hybrids (PHEVs) in the HSMV snapshot. These numbers are grown by the industry growth rates forecast from the IBIS World Report to get an estimate of the total number of electric vehicles in each year. That number is multiplied by miles per year driven and then divided by the mi/kWh efficiencies for each category to determine a total kWh used by EVs in each year. Total kWh is reduced by the assumed share of charging done at charging stations (15%) to come up with kWh purchased by EV drives from charging stations. Finally, those kWh are assumed to be sold at the adopted Commercial Electricity prices from the Gross Receipts package adopted 1/15/2026 to arrive at the tax base to be exempt.

Low Impact:

The low impact estimates the cost of goods sold by EV charging stations starting with a forecast of US EV charging station revenues. This series is reduced by the share of revenue represented by cost of goods sold (Adjusted to a Florida specific share) to get total cost of electricity sold in the US. This number is reduced by the 5-year average share of US EV charging stations in Florida (5.10%) to get the cost of electricity sold in Florida. This is used as the tax base to be exempt.

Middle Impact:

The middle impact is an average of the high and low impact.

Section 4: Proposed Revenue Impact

Sales and Use Tax

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(2.08)	(2.27)	(1.32)	(1.44)	(0.55)	(0.60)
2027-28	(2.55)	(2.55)	(1.60)	(1.60)	(0.65)	(0.65)
2028-29	(2.76)	(2.76)	(1.73)	(1.73)	(0.70)	(0.70)
2029-30	(2.85)	(2.85)	(1.80)	(1.80)	(0.75)	(0.75)
2030-31	(3.04)	(3.04)	(1.92)	(1.92)	(0.80)	(0.80)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax

Gross Receipts

Issue: Exemption for Electricity Sold to EV Charging Stations

Bill Number(s): [Proposed Language](#)

Gross Receipts

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(1.13)	(1.36)	(0.72)	(0.86)	(0.30)	(0.36)
2027-28	(1.53)	(1.53)	(0.96)	(0.96)	(0.39)	(0.39)
2028-29	(1.65)	(1.65)	(1.03)	(1.03)	(0.42)	(0.42)
2029-30	(1.70)	(1.70)	(1.07)	(1.07)	(0.45)	(0.45)
2030-31	(1.82)	(1.82)	(1.15)	(1.15)	(0.48)	(0.48)

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 01/16/2026) The Conference adopted the middle estimate.

Gross Receipts Tax

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	(0.7)	(0.9)	0.0	0.0	(0.7)	(0.9)
2027-28	0.0	0.0	(1.0)	(1.0)	0.0	0.0	(1.0)	(1.0)
2028-29	0.0	0.0	(1.0)	(1.0)	0.0	0.0	(1.0)	(1.0)
2029-30	0.0	0.0	(1.1)	(1.1)	0.0	0.0	(1.1)	(1.1)
2030-31	0.0	0.0	(1.2)	(1.2)	0.0	0.0	(1.2)	(1.2)

Sales and Use Tax

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(1.2)	(1.3)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2027-28	(1.5)	(1.5)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(0.1)	(0.1)
2028-29	(1.5)	(1.5)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2029-30	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.1)	(0.1)
2030-31	(1.6)	(1.6)	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.2)	(0.2)

	6% Sub-Total		Add: Local Option		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(1.3)	(1.4)	(0.2)	(0.2)	(1.5)	(1.6)
2027-28	(1.6)	(1.6)	(0.2)	(0.2)	(1.8)	(1.8)
2028-29	(1.7)	(1.7)	(0.2)	(0.2)	(1.9)	(1.9)
2029-30	(1.8)	(1.8)	(0.2)	(0.2)	(2.0)	(2.0)
2030-31	(1.9)	(1.9)	(0.3)	(0.3)	(2.2)	(2.2)

Demand Parameters		
	Share	Growth Rt.
Rev. Growth	100%	0%
Station Charging	15%	0%
Mi/Year	13,489	0%

Supply Parameters		
	Share	Growth Rt.
Revenue	100.00%	0.00%
Cost of Goods	58.80%	0.00%
FL/US	5.10%	0.00%

Middle Estimate Split					
	26-27	27-28	28-29	29-30	30-31
Demand	50%	50%	50%	50%	50%
Supply	50%	50%	50%	50%	50%

Demand Side Impact		
	SUT	Gross Receipts
26-27	(2.27)	(1.36)
27-28	(2.55)	(1.53)
28-29	(2.76)	(1.65)
29-30	(2.85)	(1.70)
30-31	(3.04)	(1.82)
		(4.86)

Supply Side Impact		
	SUT	Gross Receipts
26-27	(0.60)	(0.36)
27-28	(0.65)	(0.39)
28-29	(0.70)	(0.42)
29-30	(0.75)	(0.45)
30-31	(0.80)	(0.48)
		(1.28)

Impact		
	High	Middle
26-27	(3.63)	(2.29)
27-28	(4.08)	(2.56)
28-29	(4.40)	(2.76)
29-30	(4.55)	(2.87)
30-31	(4.86)	(3.07)
		(1.28)

SUT Impact		
	High	Middle
26-27	(2.27)	(1.44)
27-28	(2.55)	(1.60)
28-29	(2.76)	(1.73)
29-30	(2.85)	(1.80)
30-31	(3.04)	(1.92)
		(0.80)

Gross Receipts Impact		
	High	Middle
26-27	(1.36)	(0.86)
27-28	(1.53)	(0.96)
28-29	(1.65)	(1.03)
29-30	(1.70)	(1.07)
30-31	(1.82)	(1.15)
		(0.48)

US Revenues/Costs (Millions \$)			Parameters			EV Charging Rev.	
	Revenue	Cost of Goods	Elec Costs		Share	Growth Rt.	
2023	369.70	217.38	209.04	Revenue	100.00%	0.00%	2023 369.70
2024	414.30	243.61	234.26	Cost of Goods	58.80%	0.00%	2024 414.30
2025	453.80	266.83	256.60	Elec/Goods	96.16%	0.00%	2025 453.80
2026	493.10	289.94	278.82	FL/US	5.10%	0.00%	2026 493.10
2027	532.80	313.29	301.27				2027 532.80
2028	572.70	336.75	323.83				2028 572.70
2029	612.90	360.39	346.56				2029 612.90
2030	658.70	387.32	372.45				2030 658.70
2031	708.10	416.36	400.39				2031 708.10

FL Cost of Elec. Sold (Ms \$)

2023	10.66
2024	11.95
2025	13.08
2026	14.22
2027	15.36
2028	16.51
2029	17.67
2030	18.99
2031	20.42

FYs

25-26	13.65
26-27	14.79
27-28	15.94
28-29	17.09
29-30	18.33
30-31	19.70

Number of Vehicles			Parameters		Manuf. Rev. Growth			
	EV	PHEV	Share	Growth Rt.	2023	42%		
2023			PHEV	20%	2023	42%		
2024			Rev. Growth	100%	2024	19%		
2025	452,508	144,790			2025	2%		
2026	548,440	175,485			2026	21%		
2027	598,896	191,630	EV	3.60	2027	9%		
2028	694,720	222,291	PHEV	3.03	2028	16%		
2029	745,434	238,518			2029	7%		
2030	778,233	249,013			2030	4%		
2031	860,726	275,408			2031	11%		
kWh Used (Millions)			Miles	Growth Rt.	Commercial Prices			
	EV	PHEV	Mi/Day/Veh	29	FY	\$/KWh		
2023			Mi/Year/Veh	13,489	25-26	\$0.12		
2024					26-27	\$0.12		
2025	1,695.52	644.58	Station Charging	15%	27-28	\$0.12		
2026	2,054.97	781.23			28-29	\$0.11		
2027	2,244.03	853.10	Taxable Purchases (Millions \$)			29-30	\$0.11	
2028	2,603.08	989.60	FYs	EV	PHEV	Total	30-31	\$0.11
2029	2,793.10	1,061.84	25-26	32.63	12.40	45.03		
2030	2,916.00	1,108.56	26-27	37.83	14.38	52.21		
2031	3,225.09	1,226.07	27-28	42.50	16.16	58.65		
			28-29	45.92	17.46	63.37		
			29-30	47.45	18.04	65.49		
kWh from Charging Stations (Ms)			30-31	50.67	19.26	69.93		
	EV	PHEV						
2023								
2024								
2025	254.33	96.69						
2026	308.25	117.18						
2027	336.60	127.97						
2028	390.46	148.44						
2029	418.97	159.28						
2030	437.40	166.28						
2031	483.76	183.91						
FYs	EV	PHEV						
25-26	281.29	106.94						
26-27	322.43	122.57						
27-28	363.53	138.20						
28-29	404.71	153.86						
29-30	428.18	162.78						
30-31	460.58	175.10						

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Rounding Rules for Cash Transactions
Bill Number(s): [HB 951](#) / [SB 1074](#)

Entire Bill
 Partial Bill:

Sponsor(s): Representative McFarland, Representative Overdorf, Senator Gaetz

Month/Year Impact Begins: Upon becoming a law.

Date(s) Conference Reviewed: January 16, 2026

Section 1: Narrative

- a. **Current Law:** Section 212.12, Florida Statutes, requires dealers to calculate the tax due based on a rounding algorithm that meets the following criteria:
 1. The computation of the tax must be carried to the third decimal place.
 2. The tax must be rounded to the whole cent using a method that rounds up to the next cent whenever the third decimal place is greater than four.
- b. **Proposed Change:** Adds paragraphs (c) & (d) to subsection 10 stating: (c) – If the one-cent piece is no longer in production and as a result the dealer is unable to round an in-person cash transaction to the whole cent as required by paragraph (b), such transaction must be rounded to the nearest nickel:
 1. If the final digit of such cash transaction ends in 1 or 2 cents, it must be rounded down to zero.
 2. If the final digit of such cash transaction ends in 3 or 4 cents, it must be rounded up to 5 cents.
 3. If the final digit of such cash transaction ends in 6 or 7 cents, it must be rounded down to 5 cents.
 4. If the final digit of such cash transaction ends in 8 or 9 cents, it must be rounded up to 10 cents.
 5. Cash transactions ending in zero or 5 cents are not rounded.

Rounding to the nearest nickel does not apply to transactions conducted electronically. For mixed-tender transactions, rounding to the nearest nickel applies only to the portion of the transaction paid in cash. Rounding under this paragraph will not alter or affect the exact amount authorized, cleared, or settled through any non-cash payment system.

(d) – The amount of tax due for the cash transaction does not increase or decrease as a result of rounding under paragraph (b). The tax due shall be calculated as required by paragraph (a) before rounding to the nearest nickel.

Adds subsection (8) to section 501.212, Florida Statutes, to read: Rounding a consumer sale to the nearest nickel if the one-cent piece is no longer in production.

Section 2: Description of Data and Sources

[DOR Tax Information Publication](#)

Section 3: Methodology (Include Assumptions and Attach Details)

DOR's TIP (current administration) provides dealers the discretion to round the total amount due from the customer to the next lowest, next highest, or nearest nickel, if the total amount due cannot be collected or change cannot be provided on a cash transaction due to the penny shortage, so long as notice is provided to the customer.

Rounding under the bill is not discretionary which potentially creates an incentive for businesses & customers alike. Hypothetically, businesses can systematically set their prices to require each transaction to round up in cases where the final digit of such cash transaction ends in either 3-4 or 8-9 cents to collect an indeterminate amount over time with enough transactions. Conversely, customers could skip out on paying the extra pennies in a transaction by rounding down in cases of cash transactions ending in either 1-2 or 6-7 cents.

As described above in paragraph (d), the tax due shall be calculated before rounding to the nearest nickel, therefore, the proposed impact is zero.

Section 4: Proposed Revenue Impact

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

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Rounding Rules for Cash Transactions
Bill Number(s): [HB 951](#) / [SB 1074](#)

Revenue Distribution: Sales and Use Tax

Section 5: Consensus Estimate (Adopted: 01/16/2026) 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: Article V Fees/Highway Safety Fees

Issue: Court Fees

Bill Number(s): HB 925 and SB 1322

Entire Bill

Partial Bill:

Sponsor(s): Representative Trabulsky and Senator Martin

Month/Year Impact Begins: 07/01/2026

Date(s) Conference Reviewed: 01/16/2026

Section 1: Narrative

a. Current Law:

Ch. 2008-111 Fees (sections 1, 2, 5, 8, 9, 10, 12, 19, 21, and 25)

Chapter 28, F.S. provides for the operations of Clerks of the Court. In addition, there are numerous other provisions of Florida statutes which relate to service charges, fees, and cost charged by the Clerks of the Court. Chapter 2008-111 L.O.F., as passed by the 2008 Legislature, provided for updating many of these fees and service charges (a list is attached). Several new fees were added, and other pre-existing fees were increased. Section 47 of Ch. 2008-111 L.O.F., stated that the Florida Clerks of Court Operations Corporation may not approve increases to the clerk's budgets based on increased revenue generate under this act, effectively directing all additional revenue not otherwise specified to the General Revenue Fund (GR). During the 2019 Session, numerous statutes referencing the fines, fees, and charges increased by Ch. 2008-111 L.O.F. are revised to specify that those fees are to be deposited into GR. These changes were clarifying in nature and applied retroactively to July 1, 2008. Since the 2019 Session, various fees designated as Chapter 2008-111 fees in sections 28.2401, 28.241, 34.041, and 318.18, F.S. were redirected from GR to the Clerk's Fine and Forfeiture Funds (F&FF).

Other Fee Redirects Article V (section 2)

Section 28.241, F.S. sets the filing fees for a party instituting a civil action in circuit court related to real property or mortgage foreclosure. When the claim value is less than \$50,000, the filing fee is \$395, \$195 of which is deposited into the General Revenue Fund. When the claim value is more than \$50,000 but less than \$250,000, the filing fee is \$900, \$350 of which is deposited into the General Revenue Fund. When the claim value is more than \$250,000, the filing fee is \$1,900, \$930 of which is deposited into the General Revenue Fund.

Other Fee Redirects Highway Safety (section 10)

Section 318.18, F.S. charges a \$100 fine for speeding in a school zone enforced by infraction detection system pursuant to section 316.1896, F.S. Of the \$100 fine, \$20 shall be deposited into GR. Section 318.18, F.S. also charges an additional \$16 penalty to any person who fails to comply with the court's requirements or fails to pay certain civil penalties within 30 days. From this fee, \$6.50 is deposited into GR and \$9.50 is deposited into the Highway Safety Operating Trust Fund.

Excess Revenue Transfer (section 3)

Section 28.37, F.S states that from the Clerk's F&FF, not less than 50% the cumulative excess of all fines, fees and charges is to be transferred to General Revenue no later than February 1, 2022 and each year thereafter. The forecasted amount of these funds is \$13.3 million for February 1, 2027.

Reopen Fee (section 2)

Section 28.241, F.S. charges a \$50 fee to a party reopening any civil action, suit, or proceeding in the circuit court. The \$50 fee is deposited into the Clerk's F&FF. The party is exempt from the filing fee for writ of garnishment, writ of replevin, distress writ, motion for rehearing filed within 10 days, motion for attorney's fees filed within 30 days, motion for dismissal filed after a mediation agreement has been filed, disposition of personal property without administration, any probate ease prior to the discharge of personal representation, any guardianship pleading prior to discharge, any mental health pleading, motions to withdraw by attorney, motions for child support enforcement, petition for credit of child support, a Notice of Intent to Relocate, a stipulation, a responsive pleading, a case in which there is no initial filing, and a motion of contempt.

Allocated Traffic Redirect (section 11)

Section 318.21, F.S. directs the disposition of all civil penalties under chapter 318. After \$1 is remitted to the DOR Child Welfare Training Trust Fund and \$1 is remitted to Juvenile Justice Training Trust Fund, if the violation occurred within a municipality 50.8% shall be paid to that municipality and 5.6% to the Clerk's F&FF.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Highway Safety Fees

Issue: Court Fees

Bill Number(s): HB 925 and SB 1322

b. Proposed Change:

Ch. 2008-111 Fees (sections 1, 2, 5, 8, 9, 10, 12, 19, 21, and 25)

The bill redirects 36 of the remaining 74 fees designated as Chapter 2008-111 fees from GR to the Clerk's F&FF.

Other Fee Redirects Article V (section 2)

Section 28.241, F.S. is revised so the \$195/\$350/\$930 portions from foreclosure filings fees currently deposited into the General Revenue Fund are instead deposited into the Clerk's F&FF.

Other Fee Redirects Highway Safety (section 10)

Section 318.18, F.S. is revised so that the \$20 GR portion of school speed violations enforced by an infraction detection system and the \$6.50 GR portion of late civil penalties is instead deposited into the Clerk's F&FF.

Excess Revenue Transfer (section 3)

Section 28.37, F.S is revised to remove the annual required transfer from the Clerk's F&FF to GR.

Reopen Fee (section 2)

Section 28.241, F.S. is revised to abolish the exemptions to the \$50 reopen fee for a disposition of personal property without administration and any probate ease prior to the discharge of personal representation.

Allocated Traffic Redirect (section 11)

Section 318.21, F.S. is revised so if a violation occurred within a municipality 28.2% shall be paid to that municipality and 28.2% to the Clerk's F&FF.

Section 2: Description of Data and Sources

12/15/2025 Article V REC

01/06/2026 Highway Safety REC

Impact Analysis for SB 532 presented at the 12/12/2025 Revenue Impact Estimating Conference

<https://edr.state.fl.us/Content/population-demographics/data/index-floridaproducts.cfm>

Phone and email contact with CCOC

Section 3: Methodology (Include Assumptions and Attach Details)

Ch. 2008-111 Fees (sections 1, 2, 5, 8, 9, 10, 12, 19, 21, and 25)

Redirecting approximately half of Ch. 2008-111 fees from GR to the Clerk's F&FF will have a negative impact on GR and positive impact on Local Funds. The forecast of total Ch. 2008-111 fees comes from the latest Article V REC. A breakout of specific fee amounts cannot be generated because these fees are all grouped together at the collection point. The low scenario shows negative indeterminate to GR and positive indeterminate to Local. The high scenario calculates the impact to be 49% of total Ch. 2008-111 fees, because that is the percentage of fees being redirected (36 out of 74).

Other Fee Redirects Article V (section 2)

Redirecting foreclosure fees from GR to the Clerk's F&FF will have a negative impact on GR and positive impact on Local Funds. The amount being redirected comes directly from the latest Article V REC.

Other Fee Redirects Highway Safety (section 10)

Redirecting a portion of school speed fines detected by a traffic infraction detection system and late civil penalties from GR to the Clerk's F&FF will have a negative impact on GR and positive impact on Local Funds. The amount being redirected comes directly from the latest Highway Safety REC.

Excess Revenue Transfer (section 3)

Ending the excess revenue transfer per section 28.37, F.S will have a negative impact on GR and positive impact on Local Funds. The cash impact for FY 2026-27 comes directly from the latest Article V REC. The cash impact for FY's 2027-28 through 2030-31 is zero or indeterminate. The recurring impact for all years is indeterminate.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Highway Safety Fees

Issue: Court Fees

Bill Number(s): HB 925 and SB 1322

Reopen Fee (section 2)

Abolishing exemptions to the \$50 reopen fee will have a positive impact on Local Funds. The estimated forecast for the \$50 reopen fee is from the impact analysis for SB 532, presented at the 12/12/2025 Revenue Impact Estimating Conference. The positive impact is estimated to be roughly 11% of the total current collections because 2 of the 19 exemptions are being abolished (11%).

Allocated Traffic Redirect (section 11)

Changing the disposition percentages in section 318.21, F.S. will have a negative impact on city funds and a positive impact on the Clerk's F&FF. There is not an explicit forecast of the current amount going to cities in the Article V REC. The current forecast of the 20.6% GR portion and the population percentage living in incorporated areas was used to derive the current and new dispositions. The net impact is zero to Local funds because this bill shifts from one local fund to another.

Section 4: Proposed Revenue Impact

Ch. 2008-111 Fees (sections 1, 2, 5, 8, 9, 10, 12, 19, 21, and 25)

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(10.7)	(11.7)			(**)	(**)
2027-28	(12.0)	(12.0)			(**)	(**)
2028-29	(12.0)	(12.0)			(**)	(**)
2029-30	(12.1)	(12.1)			(**)	(**)
2030-31	(12.1)	(12.1)			(**)	(**)

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	10.7	11.7			**	**
2027-28	12.0	12.0			**	**
2028-29	12.0	12.0			**	**
2029-30	12.1	12.1			**	**
2030-31	12.1	12.1			**	**

Other Fee Redirects Article V (section 2)

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(19.0)	(20.7)		
2027-28			(21.5)	(21.5)		
2028-29			(22.2)	(22.2)		
2029-30			(22.9)	(22.9)		
2030-31			(23.5)	(23.5)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			19.0	20.7		
2027-28			21.5	21.5		
2028-29			22.2	22.2		
2029-30			22.9	22.9		
2030-31			23.5	23.5		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Highway Safety Fees

Issue: Court Fees

Bill Number(s): HB 925 and SB 1322

Other Fee Redirects Highway Safety (section 10)

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(18.7)	(20.4)		
2027-28			(20.8)	(20.8)		
2028-29			(21.1)	(21.1)		
2029-30			(21.5)	(21.5)		
2030-31			(21.8)	(21.8)		

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			18.7	20.4		
2027-28			20.8	20.8		
2028-29			21.1	21.1		
2029-30			21.5	21.5		
2030-31			21.8	21.8		

Excess Revenue Transfer (section 3)

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			13.3	**		
2027-28			0/**	**		
2028-29			0/**	**		
2029-30			0/**	**		
2030-31			0/**	**		

GR	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(13.3)	(**)		
2027-28			0/(**)	(**)		
2028-29			0/(**)	(**)		
2029-30			0/(**)	(**)		
2030-31			0/(**)	(**)		

Reopen Fee (section 2)

Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			0.1	0.1		
2027-28			0.1	0.1		
2028-29			0.1	0.1		
2029-30			0.1	0.1		
2030-31			0.1	0.1		

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Highway Safety Fees

Issue: Court Fees

Bill Number(s): HB 925 and SB 1322

Allocated Traffic Redirect (section 11)

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

Revenue Distribution:

GR, Clerk's F&FF, City Funds

Section 5: Consensus Estimate (Adopted: 01/16/2026)

Ch. 2008-111 Fees (sections 1, 2, 5, 8, 9, 10, 12, 19, 21, and 25)

The Conference adopted the high estimate.

Article V Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(10.7)	(11.7)	0.0	0.0	10.7	11.7	0.0	0.0
2027-28	(12.0)	(12.0)	0.0	0.0	12.0	12.0	0.0	0.0
2028-29	(12.0)	(12.0)	0.0	0.0	12.0	12.0	0.0	0.0
2029-30	(12.1)	(12.1)	0.0	0.0	12.1	12.1	0.0	0.0
2030-31	(12.1)	(12.1)	0.0	0.0	12.1	12.1	0.0	0.0

Other Fee Redirects Article V (section 2)

The Conference adopted the proposed estimate.

Article V Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(19.0)	(20.7)	0.0	0.0	19.0	20.7	0.0	0.0
2027-28	(21.5)	(21.5)	0.0	0.0	21.5	21.5	0.0	0.0
2028-29	(22.2)	(22.2)	0.0	0.0	22.2	22.2	0.0	0.0
2029-30	(22.9)	(22.9)	0.0	0.0	22.9	22.9	0.0	0.0
2030-31	(23.5)	(23.5)	0.0	0.0	23.5	23.5	0.0	0.0

Other Fee Redirects Highway Safety (section 10)

The Conference adopted the proposed estimate.

Highway Safety Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(18.7)	(20.4)	0.0	0.0	18.7	20.4	0.0	0.0
2027-28	(20.8)	(20.8)	0.0	0.0	20.8	20.8	0.0	0.0
2028-29	(21.1)	(21.1)	0.0	0.0	21.1	21.1	0.0	0.0
2029-30	(21.5)	(21.5)	0.0	0.0	21.5	21.5	0.0	0.0
2030-31	(21.8)	(21.8)	0.0	0.0	21.8	21.8	0.0	0.0

REVENUE ESTIMATING CONFERENCE

Revenue Source: Article V Fees/Highway Safety Fees

Issue: Court Fees

Bill Number(s): HB 925 and SB 1322

Excess Revenue Transfer (section 3)

The Conference adopted the proposed estimate.

Article V Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(13.3)	(**)	0.0	0.0	13.3	**	0.0	0.0
2027-28	0/(**)	(**)	0.0	0.0	0/**	**	0.0	0.0
2028-29	0/(**)	(**)	0.0	0.0	0/**	**	0.0	0.0
2029-30	0/(**)	(**)	0.0	0.0	0/**	**	0.0	0.0
2030-31	0/(**)	(**)	0.0	0.0	0/**	**	0.0	0.0

Reopen Fee (section 2)

The Conference adopted the proposed estimate.

Article V Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
2027-28	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
2028-29	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
2029-30	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
2030-31	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1

Allocated Traffic Redirect (section 11)

The Conference adopted the proposed estimate.

Article V Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	7.4	8.1	7.4	8.1
2027-28	0.0	0.0	0.0	0.0	8.2	8.2	8.2	8.2
2028-29	0.0	0.0	0.0	0.0	8.4	8.4	8.4	8.4
2029-30	0.0	0.0	0.0	0.0	8.7	8.7	8.7	8.7
2030-31	0.0	0.0	0.0	0.0	8.8	8.8	8.8	8.8

Local Taxes and Fees	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	0.0	0.0	0.0	0.0	(7.4)	(8.1)	(7.4)	(8.1)
2027-28	0.0	0.0	0.0	0.0	(8.3)	(8.3)	(8.3)	(8.3)
2028-29	0.0	0.0	0.0	0.0	(8.5)	(8.5)	(8.5)	(8.5)
2029-30	0.0	0.0	0.0	0.0	(8.6)	(8.6)	(8.6)	(8.6)
2030-31	0.0	0.0	0.0	0.0	(8.7)	(8.7)	(8.7)	(8.7)

Remaining Chapter 2008-111 LOF Fees (Deemed by the Legislature)

	Florida Statutes	Amount to State General Revenue	Description	Section of Bill
1	27.52(1)(d)	\$0.20	PUBLIC DEFENDER APPLICATION FEE	
2	28.24(2)	\$0.50	EXAMINING, COMPARING, CORRECTING, VERIFYING & CERTIFYING TRANSCRIPTS IN APPELLATE PROCEEDINGS	1
3	28.24(3)	\$0.50	PREPARING, NUMBERING, & INDEXING ORIGINAL RECORD OF APPELLATE PROCEEDINGS	1
4	28.24(4)	\$0.50	CERTIFYING COPIES IN PUBLIC RECORD	
5	28.24(5)	\$0.50	VERIFYING AN INSTRUMENT PRESENTED FOR CERTIFICATION PREPARED BY SOMEONE OTHER THAN CLERK	1
6	28.24(7)	\$4.50	MICROFILM COPIES 16 MM 100'	
7	28.24(7)	\$7.50	MICROFILM COPIES 35 MM 100'	
8	28.24(7)	\$0.50	MICROFICHE	
9	28.24(9)	\$1.00	WRITING PAPER, OTHER THAN SPECIFICALLY MENTIONED, INCLUDING COPYING, SIGNING AND SEALING	1
10	28.24(11)(b)	\$20.00	EMINENT DOMAIN PER DEPOSIT	1
11	28.24(14)	\$0.50	OATH, ADMINISTERING, ATTESTING AND SEALING	1
12	28.24(15)	\$0.50	VALIDATING CERTIFICATES	1
13	28.24(17)	\$1.00	EXEMPLIFIED CERTIFICATES, INCLUDING SIGNING & SEALING	1
14	28.24(18)	\$1.00	AUTHENTICATED CERTIFICATES, INCLUDING SIGNING & SEALING	1
15	28.24(19)(a)	\$1.00	ISSUING & FILING SUBPOENA FOR A WITNESS	1
16	28.24(19)(b)	\$0.50	SIGNING AND SEALING ONLY	1
17	28.24(20)	\$1.00	APPROVING BOND	1
18	28.24(21)	\$0.50	SEARCHING RECORDS /PER YEAR	1
19	28.24(26)	\$4.50	SEALING ANY COURT FILE OR EXPUNGEMENT OF RECORD	1
20	28.24(27)a	\$0.50	RECEIVING AND DISBURSING ALL RESTITUTION PAYMENTS	
21	28.2401(1)(a)	\$15.00	OPENING ANY ESTATE - FILING FEE	Redirected 2023
22	28.2401(1)(b)	\$5.00	CAVEAT-FILING FEE	Redirected 2023
23	28.2401(1)(c)	\$15.00	FOREIGN WILLS	Redirected 2023
24	28.2401(1)(d)	\$15.00	DISPOSITION OF PERSONAL PROPERTY	Redirected 2023
25	28.2401(1)(e)	\$25.00	SUMMARY ADMINISTRATION \$1000 or more	Redirected 2023
26	28.2401(1)(f)	\$15.00	SUMMARY ADMINISTRATION less than \$1000	Redirected 2023
27	28.2401(1)(g)	\$30.00	FORMAL ADMINISTRATION, GUARDIANSHIP ANCILLARY, CURATORSHIP, AND CONSERVATORSHIP	Redirected 2023
28	28.2401(1)(h)	\$15.00	VETERAN'S GUARDIANSHIP, GUARDIANSHIP PERSON ONLY	Redirected 2023
29	28.2401(1)(i)	\$15.00	Fee for veterans' guardianship pursuant to ch 744	Redirected 2023
30	28.2401(1)(j)	\$1.00	EXEMPLIFIED CERTIFICATES	Redirected 2023
31	28.2401(1)(k)	\$15.00	DETERMINATION OF INCOMPETENCY	Redirected 2023
32	28.241(1)(a)1.a.	\$0.50	EACH DEFENDANT OVER 5	2
33	28.241(1)(a)1.c.	\$10.00	GARNISHMENT, ATTACHMENT, REPLEVINS, & DISTRESS	2
34	28.241(1)(a)1.c	\$3.00	SEVERANCE	2
35	28.241(1)(d)	\$10.00	SUMMONS	Redirected 2023
36	28.241(2)	\$20.00	APPEAL FROM CIRCUIT COURT TO DCA	2
37	34.041(1)(a)3	\$20.00	CLAIMS >\$500 <= \$2500	
38	34.041(1)(a)6	\$10.00	GARNISHMENT, ATTACHMENT, REPLEVINS, & DISTRESS	
39	34.041(1)(d)	\$10.00	SUMMONS	Redirected 2024
40	45.035(1)	\$10.00	JUDICIAL SALE (Foreclosures)	
41	45.035(2)(c)	\$5.00	DISBURSEMENT	5
42	55.505(3)	\$4.50	FOREIGN JUDGMENTS	
43	61.14(6)(b)1.b	\$17.50	NOTICE OF DELINQUENCY FEES	
44	61.14(6)(d)	\$17.50	If NCP CONTESTS AND JUDGE DENIES MOTION	
45	61.14(6)(e)	\$17.50	If NCP FAILS TO CONTEST AND FAILS TO PAY	
46	61.14(6)(f)1	\$17.50	PAYOUT STATEMENT	

Remaining Chapter 2008-111 LOF Fees (Deemed by the Legislature)

	Florida Statutes	Amount to State General Revenue	Description	Section of Bill
47	316.193	over \$500	DUI UNDER .15 -1ST	
48	316.193	over \$1000	DUI UNDER .15 -2ND	
49	316.193	over \$2500	DUI UNDER .15-3RD MORE THAN 10 YEARS	
50	316.193	over \$1000	DUI - UNDER .15- 4th	
51	316.193	over \$1000	DUI OVER .15 - 1ST	
52	316.193	over \$2000	DUI OVER .15 - 2ND	
53	316.193	over \$2000	DUI OVER .15 - 3RD OR SUBSEQUENT	
54	318.14(10)(b)	\$1.00	DISTRIBUTION OF STATUTORY BASE COST: IN MUNICIPALITY	8
55	318.14(10)(b)	\$3.00	DISTRIBUTION OF STATUTORY BASE COST: IN COUNTY	8
56	318.15(1)(b)	\$3.00	FAILURE TO COMPLETE DEFENSIVE DRIVING SCHOOL-OTHER CASES	9
57	318.18(2)(b)1	\$2.50	cited for a violation of s. 320.0605 or s. 320.07 can show proof of having a valid registration at the time of arrest	10
58	318.18(2)(b)2	\$2.50	cited for a violation of s. 322.03, s. 322.065, or s. 322.15 can show a driver license issued to him or her and valid at the time of arrest	10
59	318.18(2)(b)3	\$2.50	cited for a violation of s. 316.646 can show proof of security	10
60	318.18(2)(c)	\$2.50	affidavit of compliance with repair	10
61	318.18(12)(a)	\$1.00	COURT COSTS-PEDESTRIAN	10
62	318.18(12)(a)	\$2.00	COURT COSTS-NONMOVING TRAFFIC	10
63	318.18(12)(a)	\$5.00	COURT COSTS-MOVING TRAFFIC	10
64	318.18(18)	\$12.50	ADDITIONAL COURT COST	Redirected 2024
65	322.245(1)	\$10.00	DELINQUENCY FEE	12
66	322.245(2)	\$15.00	NON IV-D DRIVER LICENSE SUSPENSION	
67	327.73	over \$500	BUI - BLOOD ALCOHOL LEVEL LESS THAN 0.15 - 1st	
68	327.73	over \$1000	BUI - BLOOD ALCOHOL LEVEL LESS THAN 0.15 - 2nd	
69	327.73	over \$2500	BUI - BLOOD ALCOHOL LEVEL LESS THAN 0.15 - 3rd more than 1010	
70	327.73	over \$1000	BUI-BLOOD ALCOHOL OVER .15 1ST CONVICTION	
71	327.73	over \$2000	BUI-BLOOD ALCOHOL OVER .15 2ND CONVICTION	
72	327.73	over \$2000	BUI-BLOOD ALCOHOL OVER .15 3RD OR SUBSEQUENT CONVICTION	
73	327.73	\$2.50	DISMISSALS - BOATING-PROOF OF BOATING SAFETY ID CARD	
74	327.73	\$2.00	BOATING LATE FEE	
75	327.73	\$1.00	SWIMMING OR DIVING INFRACTION	
76	327.73	\$12.00	BOATING - NON MOVING	
77	327.73	\$25.00	BOATING - MOVING	
78	379.401	\$5.00	DISMISSAL-PROOF-HUNT/FISH	
79	713.24	\$5.00	TRANSFER OF JUDGMENT LIENS	
80	713.24	\$2.50	ADDITIONAL TRANSFER OF LIEN	
81	721.83(3)	\$5.00	EACH TIMESHARE ESTATE JOINED FILING FEE	19
82	744.365	\$10.00	VERIFIED INVENTORY GREATER THAN \$25,000	
83	744.3678(4)(a)	\$5.00	ESTATES < \$25,000	21
84	744.3678(4)(b)	\$10.00	ESTATES > \$25,000 <= \$100,000	21
85	744.3678(4)(c)	\$20.00	ESTATES > \$100,000 <= \$500,000	21
86	744.3678(4)(d)	\$25.00	ESTATES > \$500,000	21
87	766.104	\$4.50	MALPRACTICE 90 DAY EXTENSION	
88	938.05(1)(a)	\$25.00	ADDITIONAL COURT COST FELONIES	
89	938.05(1)(b)	\$10.00	ADDITIONAL COURT COST MISDEMEANORS	
90	938.05(1)(c)	\$10.00	ADDITIONAL COURT COST CRIMINAL TRAFFIC	25

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Current Forecast (in Millions)												
2		Ch 2008 111 Fees (GR)	Foreclosure (\$195) (GR)	Foreclosure (\$350)(GR)	Foreclosure (\$930)(GR)	Civil Reopen Fee to Clerks	Excess Rev Xfer Clerks to GR	School Speed Cameras (GR)	Late Civil Penalties (GR)	Allocated Traffic 20.6% to GR	Allocated Traffic 50.8% to Cities (derived)	Allocated Traffic 5.6% to Clerks (derived)	
3	2026-27	\$ 24.0	\$ 2.2	\$ 5.7	\$ 12.8	\$ 1.1	\$ 13.3	\$ 13.0	\$ 7.4	\$ 14.8	\$ 18.2	\$ 2.0	
4	2027-28	\$ 24.7	\$ 2.2	\$ 6.0	\$ 13.3	\$ 1.2	\$ -	\$ 13.3	\$ 7.5	\$ 15.1	\$ 18.6	\$ 2.1	
5	2028-29	\$ 24.7	\$ 2.2	\$ 6.2	\$ 13.8	\$ 1.2	\$ -	\$ 13.5	\$ 7.6	\$ 15.4	\$ 19.0	\$ 2.1	
6	2029-30	\$ 24.8	\$ 2.2	\$ 6.4	\$ 14.3	\$ 1.2	\$ -	\$ 13.8	\$ 7.7	\$ 15.7	\$ 19.4	\$ 2.1	
7	2030-31	\$ 24.8	\$ 2.2	\$ 6.5	\$ 14.8	\$ 1.2	\$ -	\$ 14.0	\$ 7.8	\$ 16.0	\$ 19.7	\$ 2.2	
8													
9	Assumptions												
10	Ch. 2008-111 Fee Changes			Reopen Fee			Allocated Traffic to Local Govt						
11	Total Number of Fees			88	Number of Exemptions			19	FI Population			23,379,261	
12	Previously Redirected			14	Exemptions Deleted in Bill			2	Incorporated			11,696,425	
13	Remainder			74	% 49%			11%	%			50%	
14	Redirected in bill			36									
15	%												
16													
17	New Forecast (in Millions)												
18		Ch 2008 111 Fees (Clerks)	Foreclosure (\$195) (Clerks)	Foreclosure (\$350)(Clerks)	Foreclosure (\$930)(Clerks)	Additional Civil Reopen Fee to Clerks	Excess Rev Xfer Clerks to GR	School Speed Cameras (GR)	Late Civil Penalties (GR)	Allocated Traffic 28.2% to Cities	Allocated Traffic 28.2% to Clerks		
19	2026-27	\$ 11.7	\$ 2.2	\$ 5.7	\$ 12.8	\$ 0.1	\$ -	\$ 13.0	\$ 7.4	\$ 10.1	\$ 10.1		
20	2027-28	\$ 12.0	\$ 2.2	\$ 6.0	\$ 13.3	\$ 0.1	\$ -	\$ 13.3	\$ 7.5	\$ 10.3	\$ 10.3		
21	2028-29	\$ 12.0	\$ 2.2	\$ 6.2	\$ 13.8	\$ 0.1	\$ -	\$ 13.5	\$ 7.6	\$ 10.5	\$ 10.5		
22	2029-30	\$ 12.1	\$ 2.2	\$ 6.4	\$ 14.3	\$ 0.1	\$ -	\$ 13.8	\$ 7.7	\$ 10.8	\$ 10.8		
23	2030-31	\$ 12.1	\$ 2.2	\$ 6.5	\$ 14.8	\$ 0.1	\$ -	\$ 14.0	\$ 7.8	\$ 11.0	\$ 11.0		
24													
25	Change (in Millions)												
26	Ch. 2008-111 Fees			Other Fee Redirects Article V			Other Fee Redirects HSMV			Clerk's Transfer to GR		Reopen Fee	Allocated Traffic Redirect
27	GR		Clerks		GR		Clerks		GR		Clerks		Cities Clerks
28	2026-27	\$ (11.7)	\$ 11.7	\$ (20.7)	\$ 20.7	\$ (20.4)	\$ 20.4	\$ (13.3)	\$ 13.3	\$ 0.1	\$ (8.1)	\$ 8.1	
29	2027-28	\$ (12.0)	\$ 12.0	\$ (21.5)	\$ 21.5	\$ (20.8)	\$ 20.8	\$ -	\$ -	\$ 0.1	\$ (8.3)	\$ 8.2	
30	2028-29	\$ (12.0)	\$ 12.0	\$ (22.2)	\$ 22.2	\$ (21.1)	\$ 21.1	\$ -	\$ -	\$ 0.1	\$ (8.5)	\$ 8.4	
31	2029-30	\$ (12.1)	\$ 12.1	\$ (22.9)	\$ 22.9	\$ (21.5)	\$ 21.5	\$ -	\$ -	\$ 0.1	\$ (8.6)	\$ 8.7	
32	2030-31	\$ (12.1)	\$ 12.1	\$ (23.5)	\$ 23.5	\$ (21.8)	\$ 21.8	\$ -	\$ -	\$ 0.1	\$ (8.7)	\$ 8.8	

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: HSMV Issues

Bill Number(s): HB 937

Entire Bill

Partial Bill:

Sponsor(s): Representative Yarkosky

Month/Year Impact Begins: 10/01/2026

Date(s) Conference Reviewed: 01/16/2026

Section 1: Narrative

a. Current Law:

IFTA (sections 1, 2, 3, 4, 5, 6, 15-23, 39)

Section 207.001, F.S. names the chapter the Florida Diesel Fuel and Motor Fuel Use Act of 1981. Section 207.002, F.S. defines diesel fuel, International Registration Plan, Interstate, Intrastate, motor carrier, motor fuel, operate, person, public highway, commercial motor vehicle, registrant, and use. Section 207.004, F.S. provides registration requirements for motor carriers, identifying devices, temporary permits, and driveway permits. Section 207.005, F.S. describes the filing period for motor fuel use tax. Sections 207.007 and 207.019, F.S. lists requirements and penalties related to motor fuel use tax. Sections 207.003, 207.008, 207.011, 207.013, 207.014, 207.023, 207.281, 212.08, 316.545, 627.7415, F.S. make reference to statutes governing motor fuel use tax.

Sales Tax (section 22)

Section 212.08, F.S. provides for exemptions to sales tax. There is a sales tax exemption for commercial motor vehicles when the sales are between two commonly owned companies, the vehicle was titled and registered in Florida at the time of sale, and the sales tax was paid by the seller, lessor, or renter.

Crash Report (section 7)

Section 316.065, F.S. requires the driver of a vehicle involved in a crash resulting in injury or death to any person or damage to any vehicle or property in an apparent amount of at least \$500 to immediately, by the quickest way of communication, give notice of the crash to law enforcement.

Registration Address Requirement (section 8)

Section 320.02, F.S. requires that each application for a motor vehicle registration include the street address of the owner's permanent residence or place of business. If the business does not have a street address, the application must include the address of the owner of the business, officer of the corporation, or an employee in a supervisory position. If the owner is an individual without a permanent street address, the application must include the name and street address of a close relative or close personal friend who is a Florida resident. The applicant must also provide either a valid driver license, ID card, or passport.

b. Proposed Change:

IFTA (sections 1, 2, 3, 4, 5, 6, 15-23, 39)

Section 207.001, F.S. is revised to be renamed the chapter the Florida Motor Fuel Use Act. Section 207.002, F.S. is revised to conform definitions to the federal program. The definitions for registrant, diesel fuel, and International Registration Plan are abolished. International Fuel Tax Agreement (IFTA) is defined as a reciprocal agreement among certain states and Canadian provinces which provides for the administration, collection, and enforcement of taxes based on fuel consumed and distance accrued in member jurisdictions. The definition of motor fuel is revised to include any fuel placed in a supply storage unit of a qualified motor vehicle including alternative fuels such as methanol, ethanol, natural gas, propane, coal derived liquid fuel, biodiesel, hydrogen, electricity, or any type of fuel used to propel a qualified motor vehicle. The definition of commercial motor vehicle is revised to instead define qualified motor vehicle. Section 207.004, F.S. is revised to conform registration requirements and temporary permits to the new terms defines earlier in the bill. The term "identifying devices" is changes to "fuel decals." Driveway permits are abolished. Section 207.005, F.S. is revised to change the reporting period from July-June to January-December and to allow electronic returns. Sections 207.007 and 207.019, F.S. are revised to update requirements and penalties related to motor fuel use tax. Sections 207.003, 207.008, 207.011, 207.013, 207.014, 207.023, 207.281, 212.08, 316.545, 627.7415, F.S. are revised to conform to changes in the bill.

Sales Tax (section 22)

Section 212.08, F.S. is revised to change sales tax exemption language from "commercial motor vehicles" to "qualified motor vehicle."

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: HSMV Issues

Bill Number(s): HB 937

Crash Report (section 7)

Section 316.065, F.S. is revised to increase the threshold when a driver of a vehicle involved in a crash is required to give notice of the crash to law enforcement from \$500 to \$2,000.

Registration Address Requirement (section 8)

Section 320.02, F.S. is revised so that the requirement that each application for a motor vehicle registration include the street address of the owner's permanent residence or place of business must be a Florida address. If the business does not have a street address, the application cannot include the address of the owner of the business, officer of the corporation, or an employee in a supervisory position. If the owner is an individual without a permanent street address, the application cannot include the name and street address of a close relative or close personal friend of is a Florida resident. The applicant must provide a REAL ID driver license or ID card, an unexpired US passport, or an unexpired passport from another country accompanied by an unexpired form I-94 issued by the US Bureau of Customs and Border Protection.

Section 2: Description of Data and Sources

Contact with HSMV and DOR staff

Agency Bill Analysis for SB 488 prepared by HSMV staff on 11/17/2025

Highway Safety REC held 1/6/2026

Section 3: Methodology (Include Assumptions and Attach Details)

IFTA (sections 1, 2, 3, 4, 5, 6, 15-23, 39)

Changes made in the bill regarding the motor fuel use tax update Florida statutes to the current Federal laws and regulations. These changes are codifying current practice and have no impact on state or local revenue.

Sales Tax (section 22)

The bill changes sales tax exemption language from "commercial motor vehicles" to "qualified motor vehicle." A commercial motor vehicle is currently defined as a vehicle not owned by a government entity which uses diesel fuel or motor fuel on public highways and has a gross vehicle weight in excess of 26,000 lbs. or has three axles regardless of weight. The term excludes any vehicle owned or operated by a community transportation coordinator. In contrast, a qualified motor vehicle would be defined as using gasoline, diesel, and a variety of alternative fuel types such as methanol, propane, biodiesel, electricity, and natural gas. In addition, the exemption now requires that the vehicle must have at least 2 axles. The high scenario is positive or negative indeterminate because the bill language both expands and restricts who qualifies for a sales tax exemption, neither of which is quantifiable. The low scenario is positive or negative insignificant because although both the expansion and restriction of who qualifies for the sales tax exemption are not directly quantifiable, both a likely to be extremely small – the percentage of qualifying vehicles using non gasoline or diesel fuel is likely small while the portion of vehicles weighing at least 26,000 lbs. using less than 2 axles is also small.

Crash Report (section 7)

The bill would increase the threshold when a driver of a vehicle involved in a crash is required to give immediate notice of the crash to law enforcement from \$500 to \$2,000. There is currently a process for self-reporting the crash to the department for property damage under the \$500 threshold which would now apply to crashes with damage under \$2,000. To receive a copy of any written crash report from the department, there is a \$10 fee which is deposited into the Highway Safety Operating Trust Fund per 321.23, F.S. The bill language would potentially cause less written crash reports and less reported crashes, which would lead to less requests for written crash reports – a negative impact to the \$10 fee. The current forecast for the \$10 fee was obtained from the latest Highway Safety REC. The forecast was adjusted downward by 1% in the low scenario, 2% in the middle scenario, and 5% in the high scenario. The percentage adjustments are minor because crash report requests typically associated with higher damage amounts. In all three scenarios, there is an insignificant negative impact to the GR service charge.

Registration Address Requirement (section 8)

Section 8 of the bill places additional, more restrictive requirements related to proof of address and identification when registering a motor vehicle. There is potential for a negative impact to MVL fees if the restrictive changes result in less MVL registrations.

According to the Department of Highway Safety and Motor Vehicles, the Department does not have any existing reports with data on how many people use the methods being restricted by the bill to register their vehicle. This group would be extremely difficult to quantify because the Department's current procedure does not flag these transactions in their database. Even if they did, the exact

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: HSMV Issues

Bill Number(s): HB 937

negative impact per transaction would vary based on vehicle type and the specific circumstances of the transaction. Therefore, the impact to GR, Trust, and Local is negative indeterminate.

Section 4: Proposed Revenue Impact

IFTA (sections 1, 2, 3, 4, 5, 6, 15-23, 39)

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

Sales Tax (section 22)

Sales Tax	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	+/-	+/-			+/- ins	+/- ins
2027-28	+/-	+/-			+/- ins	+/- ins
2028-29	+/-	+/-			+/- ins	+/- ins
2029-30	+/-	+/-			+/- ins	+/- ins
2030-31	+/-	+/-			+/- ins	+/- ins

Crash Report (section 7)

Trust	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(0.2)	(0.3)	(*)	(0.1)	(*)	(*)
2027-28	(0.3)	(0.3)	(0.1)	(0.1)	(*)	(*)
2028-29	(0.3)	(0.3)	(0.1)	(0.1)	(*)	(*)
2029-30	(0.3)	(0.3)	(0.1)	(0.1)	(*)	(*)
2030-31	(0.3)	(0.3)	(0.1)	(0.1)	(*)	(*)

Note: there is an insignificant negative impact to the GR service charge

Registration Address Requirement (section 8)

GR, Trust, Local	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(**)	(**)		
2027-28			(**)	(**)		
2028-29			(**)	(**)		
2029-30			(**)	(**)		
2030-31			(**)	(**)		

Revenue Distribution:

Sales Tax, Highway Safety Operating Trust Fund, Various state and local funds receiving Motor Fuel Use Tax, Various state and local funds receiving MVL Fees

REVENUE ESTIMATING CONFERENCE

Revenue Source: Highway Safety Fees

Issue: HSMV Issues

Bill Number(s): HB 937

Section 5: Consensus Estimate (Adopted: 01/16/2026)

IFTA (sections 1, 2, 3, 4, 5, 6, 15-23, 39)

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

Sales Tax (section 22)

The Conference adopted the high estimate.

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

Crash Report (section 7)

The Conference adopted the low estimate.

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

Registration Address Requirement (section 8)

The Conference adopted the proposed estimate.

	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
1	Crash Report (section 7)				
2		Crash Reports Current FCST	Low Impact -1%	Middle Impact -2%	High Impact -5%
3	2026-27	\$ 5,348,906	\$ (53,489)	\$ (106,978)	\$ (267,445)
4	2027-28	\$ 5,387,413	\$ (53,874)	\$ (107,748)	\$ (269,371)
5	2028-29	\$ 5,425,904	\$ (54,259)	\$ (108,518)	\$ (271,295)
6	2029-30	\$ 5,464,818	\$ (54,648)	\$ (109,296)	\$ (273,241)
7	2030-31	\$ 5,503,937	\$ (55,039)	\$ (110,079)	\$ (275,197)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Trust Funds / Fees

Issue: Medical Marijuana: Biennial Renewal (All ID Cards) and Fee Waiver for Veterans

Bill Number(s): SB 1032

Entire Bill

Partial Bill:

Sponsor(s): Senator Calatayud

Month/Year Impact Begins: July 1, 2026

Date(s) Conference Reviewed: January 9, 2026, January 16, 2026

Section 1: Narrative

a. **Current Law:** Florida residents, regardless of veteran status, may use medical marijuana only if a licensed physician issues them a certification based on a number of requirements and if the resident applies and receives a medical marijuana registry ID card from the Florida Department of Health.

Section 381.986 (7)(d), F.S. (2025) authorizes the Department of Health to charge a reasonable fee for the issuance, replacement, and renewal of medical marijuana identification cards for **qualified patients** and **caregivers** who are residents of this state, which must be renewed annually.

Per statute, DOH “shall allocate \$10 of the identification card fee to the Division of Research at Florida Agricultural and Mechanical University for the purpose of educating minorities about marijuana for medical use and the impact of the unlawful use of marijuana on minority communities.”

The statute does not stipulate an exact amount of the fee DOH can charge; instead, it gives DOH authority to charge a “reasonable” fee. It does not seem that the section gives authority to DOH to charge a fee “sufficient to cover the costs of implementing and administering” the program as it does for the licensure fee paid by a medical marijuana treatment center. However, the ID card issuance is outsourced to a vendor.

The issuance and renewal processing fees for qualified patients and caregivers are currently set at \$75.00 by the Department of Health in administrative rule 64-4.011. There are other processing fees that may be incurred including a replacement fee. The ID cards expire one year after the qualified physician’s initial order. The renewal application may be submitted 45 days before the card expires.

381.986 (1)(m), F.S. (2025) defines a “Qualified patient” as “a resident of this state who has been added to the medical marijuana use registry by a qualified physician to receive marijuana or a marijuana delivery device for a medical use and who has a qualified patient identification card.” Temporary Florida residents, e.g. “snowbirds” can also apply for and obtain ID cards, as long as they meet the requirements to prove Florida residency.

Section 1.01 (14), F.S. (2025) defines the term “veteran” as follows. “The term “veteran” means a person who served in the active military, naval, or air service and who was discharged or released under honorable conditions only or who later received an upgraded discharge under honorable conditions, notwithstanding any action by the United States Department of Veterans Affairs on individuals discharged or released with other than honorable discharges.”

Code of Federal Regulations, Title 38, Chapter I, Part 3, Subpart A, General, §3.1 Definitions states the following, “Veteran means a person who served in the active military, naval, air, or space service and who was discharged or released under conditions other than dishonorable” (<https://www.ecfr.gov/current/title-38/chapter-I/part-3/subpart-A/subject-group-ECFRf5fe31f49d4f511/section-3.1>).

The possible types of discharge on DD Form 214 are: Honorable, General (Under Honorable Conditions), Under Other Than Honorable Conditions, Bad Conduct, Dishonorable/Dismissal, and Uncharacterized. Service members who receive an honorable characterization of service are eligible for all Department of Veterans Affairs (VA) benefits and services. Service members who receive a general (under honorable conditions)¹ characterization of service are eligible for most VA benefits and services, whereas service members who are discharged with a lesser characterization may not be eligible for any VA benefits and services.

¹ GAO Source: <https://www.gao.gov/assets/gao-25-107354.pdf>

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For Veterans Administration benefits purposes, "veteran" may include an even broader count of the types of discharges, sometimes on a case by case basis. Also, VA benefits determination does not change the original military discharge status. According to the Veterans Administration, to receive VA benefits and services, the Veteran's character of discharge or service must be under other than dishonorable conditions (e.g., honorable, under honorable conditions, general). However, individuals receiving undesirable, bad conduct, and other than honorable discharges may qualify for VA benefits depending on a determination made by VA. An amended rule was issued in June 2024, which expands the eligibility for VA benefits (www.benefits.va.gov).

VA health care will not pay for medical marijuana certifications as federal law still officially classifies marijuana as a Schedule One Controlled Substance under the Controlled Substances Act. VA clinicians may not write certifications for medical marijuana. VA health care providers will record marijuana use in the Veteran's VA medical record.

b. Proposed Change: Senate Bill 1032 waives the fees for the issuance of a medical marijuana registry ID card for veterans who are qualified patients as defined in s. 1.01(14). The bill appears to grant the fee waiver to caregivers who are veterans as well.

Additionally, the bill proposes that the medical marijuana identification cards move from an annual to biennial renewal schedule.

The bill also increases the amount of marijuana a qualified physician may certify to a qualified patient and reduces the frequency with which physicians must evaluate qualified patients. However, these changes do not appear to have a direct fiscal impact to DOH.

Section 2: Description of Data and Sources

- REC impact, SB 552, S. 1 - Fee Waiver for Veterans , 2/21/2025, https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page46-50.pdf
- Department of Health, Office of Medical Marijuana Use (OMMU): 2020-2025 OMMU Updates, <https://knowthefactsmmj.com/>
- Florida Demographic Estimating Conference, December 2025, population 18 and over.
- Florida Department of Health, Office of Medical Marijuana, OMMU: Medical Marijuana Use Registry (MMUR) Identification Cards webpage (application and fees)
- U.S. Census Bureau, 2024 American Community Survey (ACS) 1-Year Estimates
- US Department of Veterans Affairs, National Center for Veterans Analysis and Statistics, VetPop2023 Population Model, Table 6L: VETPOP2023 LIVING VETERANS BY STATE, AGE GROUP, SEX, 2023-2053, https://www.va.gov/vetdata/Veteran_Population.asp, https://www.va.gov/VETDATA/docs/Demographics/New_Vetpop_Model/6L_VetPop2023_State_NCVAS.xlsx
- US Government Accountability Office, Report to Congressional Committees, July 2025, MILITARY DISCHARGE Actions Needed to Help Ensure Consistent and Timely Upgrade Decisions, <https://www.gao.gov/assets/gao-25-107354.pdf>.
- U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Administration, Center for Behavioral Health Statistics and Quality, 2022 National Survey on Drug Use and Health: Among the Veteran Population Aged 18 or Older, November 18, 2025, <https://www.samhsa.gov/data/sites/default/files/reports/rpt44472/2022-nsduh-pop-slides-veterans.pdf>.
- E-mail communication from the Florida Department of Health, dated 1/14/2026.

Section 3: Methodology (Include Assumptions and Attach Details)

The Office of Medical Marijuana Use (OMMU) provides weekly data on the number of qualified patients (active ID cards). OMMU does not collect data to identify whether a medical marijuana patient is a veteran.

- Population data was gathered as follows:
 - Population of veterans in Florida**, including projections through September 2030, from the US Department of Veterans Affairs, National Center for Veterans Analysis and Statistics. The data are as of September of each year, which was assumed to correspond to the beginning of state fiscal year. The center provides data by age group, e.g. < 20, 20-24, 25-29, 30-34, 35-39, 40-44, 45-49, 50-54, 55-59, 60-64, 65-69, 70-74, 75-79, 80-84, 85+.

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to the center, its veteran population model is “widely used both inside and outside of VA as the official estimate and projection of the total number of Veterans and their demographic and military characteristics.”² The minimum enlistment age for the military is 17 with parental consent and 18 without a parental consent. Medical marijuana certifications can be issued to qualified patients ages 18 and older and to qualified patients less than 18 with parental consent. This analysis uses Florida veterans population – all ages in the analysis.

- b. **Discharge from the military** by military branch by type from a report by the US Government Accountability Office. Data for Space Force was omitted in the analysis, but is available. This analysis interprets the Florida statutory definition of veteran to include “honorable: discharge and “general under honorable conditions” discharge, and also upgraded discharges (“who later received an upgraded discharge under honorable conditions”).
- c. Florida residents: Florida Demographic Estimating Conference, population 18 and older.
- d. **Medical Marijuana Users in Florida/ Qualified patients** with active ID cards from the Department of Health, Office of Medical Marijuana Use. From these weekly data, fiscal year averages were created. Since fiscal year 2025-26 is not complete, the remainder of FY 2025-26 is estimated using over-the-year growth rates from the past year. ID Cards were forecast for FY 2026-27 as well, using again a growth rate from the past year. Annual growth rates in ID cards were in the single digits in FY 2024-25 for a first time since inception.

2. Data on veterans’ use of marijuana from the 2022 National Survey on Drug Use and Health: Among the Veteran Population Aged 18 or Older was used to determine what share of veterans may be using medical marijuana. The NSDUH estimates illicit drug use, including marijuana.
3. An estimate of veterans users of medical marijuana was developed using three methods.

 - a. **Eighteen percent (18.2%) of veterans** have used marijuana in the past year according to the 2022 National Survey on Drug Use and Health: Among the Veteran Population Aged 18 or Older. This use is considered illicit since this is a federal survey, but some of it would be medical. This percentage is applied to the Florida veterans population to estimate current illicit use of marijuana in Florida “within the past year”. It is estimated that approximately 250,000 veterans resident of Florida have used marijuana illicitly “within the past year” (high).
 - b. **Fourteen percent (13.9%) of veterans** have used marijuana in the past month according to the 2022 National Survey on Drug Use and Health: Among the Veteran Population Aged 18 or Older. This use is considered illicit since this is a federal survey, but some of it would be medical. This percentage is applied to the Florida veterans population to estimate current illicit use of marijuana in Florida “within the past month”. It is estimated that approximately 200,000 veterans resident of Florida have used marijuana illicitly “within the past month” (middle).
 - c. **Five percent (4.9%) of Florida residents 18 and older** are current active medical marijuana ID card holders. This disregards the fact that some card holders may be less than 18 years of age. This percentage is applied to the number of Florida veterans to estimate veterans with active medical marijuana ID cards. It is estimated that approximately 70,000 veterans would have active ID cards (low).
4. Revenues from fees collected from issuance, renewal, etc. of medical marijuana registry ID cards was estimated by multiplying the number of active patient ID cards by the \$75 annual fee.
5. Revenues from fees paid by veterans at the current \$75 fee were calculated.
6. No fees will be collected from veterans since the fee is waived. The patient ID card count is only used. No estimate is developed for caregivers.
7. A loss to DOH was calculated for each of the three scenarios. The high and middle scenarios most likely overestimate the fee collected at current rates, the fees collected at reduced rates, and the loss since the method used to estimate them includes illicit use. Only part of the illicit use would be for medical marijuana.
8. A forecast of medical marijuana ID patient cards was developed based on the assumption that growth in each subsequent year will be half the growth of the prior year.
9. An estimate of fees collected was developed assuming biennial fee renewal.

² US Department of Veterans Affairs, https://www.va.gov/VETDATA/docs/Demographics/New_Vetpop_Model/VP23_briefdesc.pdf

REVENUE ESTIMATING CONFERENCE

Revenue Source: Trust Funds / Fees

Issue: Medical Marijuana: Biennial Renewal (All ID Cards) and Fee Waiver for Veterans

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Revised Estimates – 1/16/2026 Impact

The estimates were revised based on the adopted impact of SB 974 by the REC on 1/9/2026 and based on further communications with the Department of Health.

Additional Information from DOH

According to DOH, “any Medical Marijuana Use Registry ID card issued on or after July 1, 2026 will have a renewal date that is two years from the date of issuance.”

The bill maintains DOH’s rulemaking authority. This includes updates to the application and card replacement fees. DOH has the statutory authority to change the fee amount.

There is no statutory requirement to use the fees in a certain way, according to DOH. According to the Department of Health, the fees currently pay for the following:

- i. Provision the vendor contract for:
 1. processing MMUR ID card applications
 2. printing the MMUR ID cards
 3. maintaining a customer service resource
 4. maintaining a call center for answering questions related to MMUR ID card application, processing, and general information.
- ii. Cover the cost of the OMMU call center
- iii. Cover the cost of the MMUR system
- iv. Allocate \$10 of each MMUR ID card fee to FAMU.

According to DOH, “the Department transfers the \$10 fee from each MMUR ID to FAMU on a quarterly basis to align with reporting requirement set forth in the annual General Appropriations Act (GAA). If this GAA provision is reenacted, the Department will continue to follow this schedule.”

Impact Estimate

I. Veterans eligible for a registry ID card fee waiver for medical marijuana

The REC on 1/6/2026 derived the number of veterans that use medical marijuana by assuming that their share of all veterans is equal to 1.5 times the share of current active qualified patient registry ID cards in the Florida resident population 18 years and over. Currently, approximately 5 percent of Florida residents 18 and over hold active medical marijuana cards. By increasing this percentage 1.5 times, the REC assumed that 7.4 percent of veterans currently hold active medical marijuana cards.

Estimated Florida Veterans Using Medical Marijuana

Use Assumption	Adopted Impact of SB 974, REC 1/9/2026
FY Ending in:	7.4%
2025	102,676
2026	101,423
2027	100,161
2028	98,903
2029	97,652
2030	96,399
2031	95,152

REVENUE ESTIMATING CONFERENCE

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Since the bill proposes a switch to a biennial registration, veterans will have to renew/ get issued a card in the first year of the impact, FY 2026-27. The registry fees will be waived for veterans who are qualified patients and caregivers. In the second year, only veterans new to the program will be registering. Since churn is not estimated and the veteran population is projected to decline over time, it is assumed that there is no impact in the bridge years.

II. Qualified Patients – Current Situation

A forecast for the number of qualified patients was developed and an estimate for fee revenue at current rate was developed.

Current situation: \$75 fee, of which \$10 to FAMU				\$ 75		\$ 65		\$ 10		\$ 75	
FY Ending in:	Medical Marijuana Qualified Patients EDR Estimate for FY2026 FY2031	OTY Level Change	OTY Percent Change	ID Card Fees Collected	DOH - NET	FAMU	Of which, Fees by Veterans				
2025	896,848		3.9%	\$ 67,263,600	\$ 58,295,120	\$ 8,968,480	\$ 7,700,700				
2026	934,500	37,652	4.2%	\$ 70,087,500	\$ 60,742,500	\$ 9,345,000	\$ 7,606,725				
2027	970,759	36,259	3.9%	\$ 72,806,925	\$ 63,099,335	\$ 9,707,590	\$ 7,512,075				
2028	989,592	18,833	1.9%	\$ 74,219,400	\$ 64,323,480	\$ 9,895,920	\$ 7,417,725				
2029	999,191	9,599	1.0%	\$ 74,939,325	\$ 64,947,415	\$ 9,991,910	\$ 7,323,900				
2030	1,004,037	4,846	0.5%	\$ 75,302,775	\$ 65,262,405	\$ 10,040,370	\$ 7,229,925				
2031	1,006,472	2,435	0.2%	\$ 75,485,400	\$ 65,420,680	\$ 10,064,720	\$ 7,136,400				

III. Biennial Renewal of Registry ID Cards

ALL QUALIFIED PATIENTS	Staggered qualified patient renewal - Biennial					
FY Ending in:	Qualified patient counts paying a registry fee are highlighted				Patients paying ID card fees	Total qualified patients
2027	970,759				970,759	970,759
2028	970,759	18,833				18,833
2029	970,759	18,833	9,599			980,358
2030	970,759	18,833	9,599	4,846		23,679
2031	970,759	18,833	9,599	4,846	2,435	982,793
						1,006,472

VETERAN	Staggered VETERANS qualified patient renewal - Biennial					
FY Ending in:	Qualified patient counts paying a registry fee are highlighted				Patients paying ID card fees	Total qualified patients
2027	100,161				100,161	100,161
2028	98,903	-			-	98,903
2029	97,652	-	-		97,652	97,652
2030	96,399	-	-	-	-	96,399
2031	95,152	-	-	-	-	95,152

IV. Impact of the Bill

1. Separate estimates for the impact on DOH and the impact on FAMU's Division of Research were developed.
2. Under a proposed biennial ID card renewal, FAMU's Division of Research loses most of its funding in the bridge years. An additional impact to FAMU is that it also loses \$10 per each fee waiver for a veteran.
3. In the first year of the impact, FY 2026-27, all renewals and all new registrants will have to pay a fee. The cards will be issued for a two year period.
4. In the second year of the impact, only new registrants will pay the fee.
5. In the third year of the impact, those registered in FY 2026-27 will be renewing. In addition, any new registrants will be paying a fee to obtain a card.
6. The pattern repeats in the remaining years of the forecast period.
7. Since DOH does have statutory authority to change the fees, this analysis assumes the following scenarios.
 - i. **Scenario I:** DOH maintains the \$75 fee per card, of which DOH receives \$65 and FAMU receives \$10. This scenario becomes the middle since it is most likely to occur. **Scenario I is used as a middle estimate.**

REVENUE ESTIMATING CONFERENCE

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ii. **Scenario II:** DOH doubles its share of the fees just to maintain the quality of the customer service provided. In this case, FAMU's share of \$10 per card cannot increase since the share is set in statute, while DOH's fee is not. **Scenario II is used as a low estimate.**

The table below shows fees paid by all qualified patients renewing on a biennial schedule. This includes the veterans.

ALL QUALIFIED PATIENTS (before vet fee waiver)		SCENARIO I - Fees on Biennial Schedule - Maintain Fees			SCENARIO II - Fees on Biennial Schedule - DOH Double Fee, FAMU Same Fee		
		DOH - NET	FAMU	Total	DOH - NET	FAMU	Total
		65	10		130	10	
FY Ending in:	Patients paying ID card fees						
2027	970,759	63,099,335	9,707,590	72,806,925	126,198,670	9,707,590	135,906,260
2028	18,833	1,224,145	188,330	1,412,475	2,448,290	188,330	2,636,620
2029	980,358	63,723,270	9,803,580	73,526,850	127,446,540	9,803,580	137,250,120
2030	23,679	1,539,135	236,790	1,775,925	3,078,270	236,790	3,315,060
2031	982,793	63,881,545	9,827,930	73,709,475	127,763,090	9,827,930	137,591,020

The table below shows how much fees the subset of qualified patients that are assumed to be veterans would pay under a biennial schedule. This is the subset that will receive a waiver if meeting the requirements.

VETERAN FEES - subject to waiver		SCENARIO I - Fees WAIVED on Biennial Schedule -			SCENARIO II - Fees WAIVED on Biennial Schedule -		
		DOH - NET	FAMU	Total	DOH - NET	FAMU	Total
		65	10		130	10	
FY Ending in:	Patients paying ID card fees						
2027	100,161	6,510,465	1,001,610	7,512,075	13,020,930	1,001,610	14,022,540
2028	-	-	-	-	-	-	-
2029	97,652	6,347,380	976,520	7,323,900	12,694,760	976,520	13,671,280
2030	-	-	-	-	-	-	-
2031	95,152	6,184,880	951,520	7,136,400	12,369,760	951,520	13,321,280

The table below shows the impact of a biennial renewal against the estimated annual renewal that is currently in place. Veterans are included here as paying a fee.

ALL QUALIFIED PATIENTS	SCENARIO I - Fees on Biennial Schedule - Maintain Fees		SCENARIO II - Fees on Biennial Schedule - DOH Double Fee, FAMU	
	Impact to DOH	Impact to FAMU	Impact to DOH	Impact to FAMU
FY Ending in:				
2027	\$ -	-	63,099,335	-
2028	\$ (63,099,335)	(9,707,590)	(61,875,190)	(9,707,590)
2029	\$ (1,224,145)	(188,330)	62,499,125	(188,330)
2030	\$ (63,723,270)	(9,803,580)	(62,184,135)	(9,803,580)
2031	\$ (1,539,135)	(236,790)	62,342,410	(236,790)
Five-Year Impact	\$ (129,585,885)	\$ (19,936,290)	\$ 63,881,545	\$ (19,936,290)

The table below shows the combined impact of a biennial renewal and a veterans fee waiver against the estimated annual renewal without a veterans waiver that is currently in place. This table reduces the impact below by the estimated fee waiver for veterans.

ALL QUALIFIED PATIENTS INCL. VETS WAIVER	Fees Paid on Biennial Schedule - Maintain Fees		Fees Paid on Biennial Schedule - DOH Double Fee, FAMU Same Fee	
	Impact to DOH	Impact to FAMU	Impact to DOH	Impact to FAMU
FY Ending in:				
2027	\$ (6,510,465)	(1,001,610)	50,078,405	(1,001,610)
2028	\$ (63,099,335)	(9,707,590)	(61,875,190)	(9,707,590)
2029	\$ (7,571,525)	(1,164,850)	49,804,365	(1,164,850)
2030	\$ (63,723,270)	(9,803,580)	(62,184,135)	(9,803,580)
2031	\$ (7,724,015)	(1,188,310)	49,972,650	(1,188,310)
Five-Year Impact	\$ (148,628,610)	\$ (22,865,940)	\$ 25,796,095	\$ (22,865,940)

REVENUE ESTIMATING CONFERENCE

Revenue Source: Trust Funds / Fees

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The following limitations are noted.

- This analysis did not develop an estimate of fees for caregiver ID cards. There will be some additional impact from those fees, especially regarding veterans since caregivers who are veterans will also have the fee waived.
- This analysis does not assume any churn in the qualified patient pool due to death, discontinuation, new users etc.. It assumes the patient pool that obtains a registry ID card in FY 2026-27 remains active until the end of the forecast horizon.
- This analysis does not take into account any additional fees that may be incurred by the ID card holder, such as: replacement fee (\$15.00), convenience fee (\$2.75), and returned/declined payment fee (\$15.00).

Since medical marijuana is not subject to sales tax, changes in amounts certified or purchased do not affect sales tax revenues.

Section 4: Proposed Revenue Impact

DOH - Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(6.5)	(6.5)	50.1	50.1
2027-28			(63.1)	(63.1)	(61.9)	(61.9)
2028-29			(7.6)	(7.6)	49.8	49.8
2029-30			(63.7)	(63.7)	(62.2)	(62.2)
2030-31			(7.7)	(7.7)	50.0	50.0

FAMU- Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(1.0)	(1.0)	(1.0)	(1.0)
2027-28			(9.7)	(9.7)	(9.7)	(9.7)
2028-29			(1.2)	(1.2)	(1.2)	(1.2)
2029-30			(9.8)	(9.8)	(9.8)	(9.8)
2030-31			(1.2)	(1.2)	(1.2)	(1.2)

Combined - Millions of Dollars

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(7.5)	(7.5)	49.1	49.1
2027-28			(72.8)	(72.8)	(71.6)	(71.6)
2028-29			(8.8)	(8.8)	48.6	48.6
2029-30			(73.5)	(73.5)	(72.0)	(72.0)
2030-31			(8.9)	(8.9)	48.8	48.8

List of affected Trust Funds:

Grants and Donations Trust Fund (Fund #2339) at the Department of Health, pursuant to section 381.986(16), F.S.

REVENUE ESTIMATING CONFERENCE

Revenue Source: Trust Funds / Fees

Issue: Medical Marijuana: Biennial Renewal (All ID Cards) and Fee Waiver for Veterans

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Section 5: Consensus Estimate (Adopted: 01/16/2026) The Conference adopted a plus/minus indeterminate cash and negative indeterminate recurring impact because it is unclear what the Department of Health's response to the bill will be with respect to the current \$75 fee.

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

If the Department maintains the current \$75 fee, the impact is as follows:

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	(0.5)	(0.5)	(6.0)	(6.0)	(1.0)	(1.0)	(7.5)	(7.5)
2027-28	(5.0)	(5.0)	(58.1)	(58.1)	(9.7)	(9.7)	(72.8)	(72.8)
2028-29	(0.6)	(0.6)	(7.0)	(7.0)	(1.2)	(1.2)	(8.8)	(8.8)
2029-30	(5.1)	(5.1)	(58.6)	(58.6)	(9.8)	(9.8)	(73.5)	(73.5)
2030-31	(0.6)	(0.6)	(7.1)	(7.1)	(1.2)	(1.2)	(8.9)	(8.9)

If the Department doubles the current \$75 fee, the impact is as follows:

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27	4.7	4.7	54.1	54.1	(1.0)	(1.0)	57.8	57.8
2027-28	(4.9)	(4.9)	(56.8)	(56.8)	(9.7)	(9.7)	(71.4)	(71.4)
2028-29	4.7	4.7	53.9	53.9	(1.2)	(1.2)	57.4	57.4
2029-30	(5.0)	(5.0)	(56.9)	(56.9)	(9.8)	(9.8)	(71.7)	(71.7)
2030-31	4.7	4.7	54.1	54.1	(1.2)	(1.2)	57.6	57.6

DOH Impact - Switch from Annual to Biennial Fees and Veterans Fee Waiver

	High		Middle		Low		Double \$75 Fee	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(6.5)	(6.5)	50.1	50.1	58.8	58.8
2027-28			(63.1)	(63.1)	(61.9)	(61.9)	(61.7)	(61.7)
2028-29			(7.6)	(7.6)	49.8	49.8	58.6	58.6
2029-30			(63.7)	(63.7)	(62.2)	(62.2)	(61.9)	(61.9)
2030-31			(7.7)	(7.7)	50.0	50.0	58.8	58.8

FAMU Impact - Switch from Annual to Biennial Fees and Veterans Fee Waiver

	High		Middle		Low		Double \$75 Fee	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)
2027-28			(9.7)	(9.7)	(9.7)	(9.7)	(9.7)	(9.7)
2028-29			(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)
2029-30			(9.8)	(9.8)	(9.8)	(9.8)	(9.8)	(9.8)
2030-31			(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)

Combined Impact - Switch from Annual to Biennial Fees and Veterans Fee Waiver

	High		Middle		Low		Double \$75 Fee	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2026-27			(7.5)	(7.5)	49.1	49.1	57.8	57.8
2027-28			(72.8)	(72.8)	(71.6)	(71.6)	(71.4)	(71.4)
2028-29			(8.8)	(8.8)	48.6	48.6	57.4	57.4
2029-30			(73.5)	(73.5)	(72.0)	(72.0)	(71.7)	(71.7)
2030-31			(8.9)	(8.9)	48.8	48.8	57.6	57.6

	A	B	C	D	E	F	G	H	I	J	K	L
1		SB 1032										
2		Medical Marijuana: Biennial Renewal (All ID Cards) and Fee Waiver for Veterans										
3			1/16/2026									
4												
5		1 Populations										
6		a. Veteran Population in Florida										
7												
8												
9												
10												
11												
12												
13												
14												
15												
16		Source: Table 6L: VETPOP2023 LIVING VETERANS BY STATE, AGE GROUP, SEX, 2023-2053										
17		https://www.va.gov/VETDATA/docs/Demographics/New_Vetpop_Model/6L_VetPop2023_State_NCVAS.xlsx										
18												
19		b. Types of Discharge from the Military										
20												
21												
22												
23												
24												
25												
26												
27												
28												
29		• US Government Accountability Office, Report to Congressional Committees, July 2025,										
30		MILITARY DISCHARGE Actions Needed to Help Ensure Consistent and Timely Upgrade Decisions,										
31		https://www.gao.gov/assets/gao-25-107354.pdf .										

	A	B	C	D	E	F	G	H	I	J	K	L
67	2	Veterans in the United States - Use of Marijuana										
68		Veterans Aged 18 or Older (United States)										
69												
70												
71												
72												
73												
74	3	Florida Veterans All Ages Using Medical Marijuana - Estimation										
75												
76												
77												
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82												
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84												
85												
86												

	A	B	C	D	E	F	G	H	I	J	K	L
87		4 Forecast of Medical Marijuana Qualified Patients and Registry ID Card Fees at Current Rate										
88												
89		Current situation: \$75 fee, of which \$10 to FAMU				\$ 75	\$ 65	\$ 10	\$ 75			
90			Medical Marijuana Qualified Patients EDR Estimate for FY2026-FY2031	OTY Level Change	OTY Percent Change	ID Card Fees Collected	DOH - NET	FAMU	Of which, Fees by Veterans			
91		FY Ending in:										
92		2025	896,848		3.9%	\$ 67,263,600	\$ 58,295,120	\$ 8,968,480	\$ 7,700,700			
93		2026	934,500	37,652	4.2%	\$ 70,087,500	\$ 60,742,500	\$ 9,345,000	\$ 7,606,725			
94		2027	970,759	36,259	3.9%	\$ 72,806,925	\$ 63,099,335	\$ 9,707,590	\$ 7,512,075			
95		2028	989,592	18,833	1.9%	\$ 74,219,400	\$ 64,323,480	\$ 9,895,920	\$ 7,417,725			
96		2029	999,191	9,599	1.0%	\$ 74,939,325	\$ 64,947,415	\$ 9,991,910	\$ 7,323,900			
97		2030	1,004,037	4,846	0.5%	\$ 75,302,775	\$ 65,262,405	\$ 10,040,370	\$ 7,229,925			
98		2031	1,006,472	2,435	0.2%	\$ 75,485,400	\$ 65,420,680	\$ 10,064,720	\$ 7,136,400			
99		5 Effect of the Bill: Switch to Biennial ID Card Renewal & Fee Waiver for Veterans										
100												
101		a. Qualified patients paying a registry fee - schedule										
102	VETERAN	Staggered VETERANS qualified patient renewal - Biennial										
103	FY Ending in:	Qualified patient counts paying a registry fee are highlighted						Patients paying ID card fees	Total qualified patients			
104	2027	100,161						100,161	100,161			
105	2028	98,903	-					-	98,903			
106	2029	97,652	-	-				97,652	97,652			
107	2030	96,399	-	-	-	-		-	96,399			
108	2031	95,152	-	-	-	-	-	95,152	95,152			
109	ALL QUALIFIED PATIENTS	Staggered qualified patient renewal - Biennial						Patients paying ID card fees	Total qualified patients			
110	FY Ending in:	Qualified patient counts paying a registry fee are highlighted						Patients paying ID card fees	Total qualified patients			
111	2027	970,759						970,759	970,759			
112	2028	970,759	18,833					18,833	989,592			
113	2029	970,759	18,833	9,599				980,358	999,191			
114	2030	970,759	18,833	9,599	4,846			23,679	1,004,037			
115	2031	970,759	18,833	9,599	4,846	2,435		982,793	1,006,472			
116												
117												

	A	B	C	D	E	F	G	H	I	J	K	L
118	b. Card Fees Payment - schedule											
119												
120												
121												
122												
123												
124												
125												
126												
127												
128												
129												
130	of which											
131												
132												
133												
134												
135												
136												
137												
138												
139												
140												
141												
142	6 Impact											
143	a. Impact - all qualified patient cards											
144												
145												
146												
147												
148												
149												
150												
151												
152	Five-Year Impact	\$ (129,585,885)	\$ (19,936,290)	\$ 63,881,545	\$ (19,936,290)	\$ 93,645,765	\$ (19,936,290)					

	A	B	C	D	E	F	G	H	I	J	K	L
153												
154	b. Impact - all qualified patient cards including veterans fee waiver											
155	ALL QUALIFIED PATIENTS INCL. VETS WAIVER	Fees Paid on Biennial Schedule - Maintain Fees		Fees Paid on Biennial Schedule - DOH Double Fee, FAMU Same Fee		SCENARIO III - Fees on Biennial Schedule - Double \$75 Fee						
156	FY Ending in:	Impact to DOH	Impact to FAMU	Impact to DOH	Impact to FAMU	Impact to DOH	Impact to FAMU					
157	2027	\$ (6,510,465)	(1,001,610)	50,078,405	(1,001,610)	58,784,385	(1,001,610)					
158	2028	\$ (63,099,335)	(9,707,590)	(61,875,190)	(9,707,590)	(61,686,860)	(9,707,590)					
159	2029	\$ (7,571,525)	(1,164,850)	49,804,365	(1,164,850)	58,631,425	(1,164,850)					
160	2030	\$ (63,723,270)	(9,803,580)	(62,184,135)	(9,803,580)	(61,947,345)	(9,803,580)					
161	2031	\$ (7,724,015)	(1,188,310)	49,972,650	(1,188,310)	58,849,060	(1,188,310)					
162												
163	Five-Year Impact	\$ (148,628,610)	\$ (22,865,940)	\$ 25,796,095	\$ (22,865,940)	\$ 52,630,665	\$ (22,865,940)					
164												
165	c. Impact by agency											
166												
167												
168	DOH Impact											
169												
170												
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172												
173												
174												
175												
176												
177												
178	FAMU Impact											
179												
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184												