**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Ad Valorem
**Issue**: Millage Rate Increase Voting Threshold
**Bill Number(s)**: HB 215

☐ **Entire Bill**
☒ **Partial Bill**: Section 2
**Sponsor(s)**: Representative Albert
**Month/Year Impact Begins**: January 1st, 2027
**Date(s) Conference Reviewed**: October 31st, 2025; November 7th, 2025

**Section 1: Narrative**

a. **Current Law**: 200.065 of the Florida Statutes provides the process for determining ad valorem taxation millage rates.

b. **Proposed Change**: The previously adopted millage can be increased only if approved by a two -thirds majority in the governing body in that city, municipality, or independent district.

**Section 2: Description of Data and Sources**

**Section 3: Methodology (Include Assumptions and Attach Details)**
The impact for this section of the bill is zero/negative indeterminant as votes cannot be predicted. Historically, 92% of the votes in the past four years were two-thirds majority or higher when voting "Yes," to change the millage rate. Moreover, there were only 17 times that a millage rate increase has been adopted without a two-thirds majority.

In general, in most years, 34% of governing bodies decrease the millage rate from the prior year, 14% adopt a rate increase, and 52% remain flat.

**Section 4: Proposed Revenue Impact**

| | 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:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 11/07/2025)** The Conference adopted the low estimate [0]. The Conference does not account for future changes in the enactment of these taxes in its baseline forecast.

| | 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**: Corporate Income Tax
**Issue**: Piggyback Coupling with All Provisions
**Bill Number(s)**: Proposed Language

☑ **Entire Bill**
☐ **Partial Bill**:
**Sponsor(s)**: N/A
**Month/Year Impact Begins**: Upon Becoming Law
**Date(s) Conference Reviewed**: October 31, 2025; November 7, 2025; November 21, 2025; December 12, 2025

**Section 1: Narrative**

a. **Current Law**: Section 220.03(1)(n), F.S., defines "Internal Revenue Code" to mean the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2025, except as provided in subsection (3).

Section 220.03(1)(a), F.S., reads: There shall be added to such taxable income an amount equal to 100 percent of any amount deducted for federal income tax purposes as bonus depreciation for the taxable year pursuant to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as amended by s. 103 of Pub. L. No. 110-185; s. 1201 of Pub. L. N. 111-5; s. 2022 of Pub. L. No. 111-240; s. 401 of Pub. L. No. 111-312; s. 331 of Pub. L. No. 112-240; s. 125 of Pub. L. No. 113-295; s. 143 of Division Q of Pub. L. No. 114-113; and s. 13201 of Pub. L. No. 115-97, for property placed in service after December 31, 2007, and before January 1, 2027.

b. For the taxable year and for each of the 6 subsequent taxable years, there shall be subtracted from such taxable income an amount equal to one-seventh of the amount by which taxable income was increased pursuant to this subparagraph, notwithstanding any sale or other disposition of the property that is the subject of the adjustments and regardless of whether such property remains in service in the hands of the taxpayer.

b. **Proposed Change**: Section 220.03(1)(n), F.S. amends the effective adoption date of the Internal Revenue Code from January 1, 2025, to January 1, 2026.

Section 220.03(1)(a), F.S., amends the qualification final date for property placed in service after December 31, 2007, and before January 1, 2027, to January 20, 2025.

Adds Section 4 (1)(2) which reads: (1) "The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of administering this act. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules. (2) This section expires July 1, 2027.

**Section 2: Description of Data and Sources**

Joint Committee on Taxation (JCT) Revenue Estimates – JCX-35-25
NEEC – July 2025
01/28/2022 Bonus depreciation impact analysis
CIT Tax Returns

**Section 3: Methodology (Include Assumptions and Attach Details)**

***Bonus Depreciation:***

To formulate an impact, the Joint Committee for Taxation (JCT) estimate is shared down to Florida by first adjusting for Personal income tax, the values are then backed out to their base values using the Federal Tax rate of 21%.

A 7-year depreciation schedule was made to show the different cohorts values flowing throughout the forecast window. Cohorts through 2024 would be unchanged from the proposed language and are locked into the schedule, while cohorts for 2025 and 2026 would be affected by proposed changes. The JCT estimate is shared down to Florida to form 2025 and 2026 estimated depreciation cohorts. A current law estimate was built by summing the estimated and locked in depreciation values and multiplying by the CIT tax rate. This adjusted JCT impact is then compared back to the current law estimate and the resulting difference gets us to our impact. In order to convert from federal FY to State FY a 15% current year and 85% prior split was used.

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Corporate Income Tax
**Issue**: Piggyback Coupling with All Provisions
**Bill Number(s)**: Proposed Language

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $(1,316.4 M) | $(199.0 M) | | |
| 2027-28 | | | $(703.3 M) | $(199.0 M) | | |
| 2028-29 | | | $(602.6 M) | $(199.0 M) | | |
| 2029-30 | | | $(430.7 M) | $(199.0 M) | | |
| 2030-31 | | | $(289.6 M) | $(199.0 M) | | |

***Full Expensing of Domestic Research and Experimental Expenditures:***
Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $(1,175.1 M) | $(25.7 M) | | |
| 2027-28 | | | $(165.8 M) | $(25.7 M) | | |
| 2028-29 | | | $(94.4 M) | $(25.7 M) | | |
| 2029-30 | | | $(42.9 M) | $(25.7 M) | | |
| 2030-31 | | | $(25.7 M) | $(25.7 M) | | |

***Exceptions from Limitation on Deductions for Business Meals:***
Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $(1.4 M) | $(1.0 M) | | |
| 2027-28 | | | $(1.1 M) | $(1.1 M) | | |
| 2028-29 | | | $(1.2 M) | $(1.2 M) | | |
| 2029-30 | | | $(1.2 M) | $(1.2 M) | | |
| 2030-31 | | | $(1.3 M) | $(1.3 M) | | |

***Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:***
Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $(108.4 M) | $(21.4 M) | | |
| 2027-28 | | | $(34.6 M) | $(21.4 M) | | |
| 2028-29 | | | $(29.0 M) | $(21.4 M) | | |
| 2029-30 | | | $(24.4 M) | $(21.4 M) | | |
| 2030-31 | | | $(21.4 M) | $(21.4 M) | | |

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Corporate Income Tax
**Issue**: Piggyback Coupling with All Provisions
**Bill Number(s)**: Proposed Language

***Special Depreciation Allowance for Qualified Production Property:***

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact. This provision only applies to property placed into service before January 1, 2031 and, as such, has a $0 recurring.

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $(691.5 M) | $0 | | |
| 2027-28 | | | $(381.3 M) | $0 | | |
| 2028-29 | | | $(328.8 M) | $0 | | |
| 2029-30 | | | $(222.7 M) | $0 | | |
| 2030-31 | | | $(71.1 M) | $0 | | |

***Modification on Limitation of Business Interest:***

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $(224.8 M) | $(69.9 M) | | |
| 2027-28 | | | $(64.4 M) | $(64.4 M) | | |
| 2028-29 | | | $(59.6 M) | $(59.6 M) | | |
| 2029-30 | | | $(59.1 M) | $(59.1 M) | | |
| 2030-31 | | | $(61.3 M) | $(61.3 M) | | |

***BIE:***

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

***Coordination of Business Interest Limitation with Interest Capitalization Provisions:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $12.5 M | $9.1 M | | |
| 2027-28 | | | $12.4 M | $12.4 M | | |
| 2028-29 | | | $14.1 M | $14.1 M | | |
| 2029-30 | | | $15.2 M | $15.2 M | | |
| 2030-31 | | | $16.3 M | $16.3 M | | |

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Corporate Income Tax
**Issue**: Piggyback Coupling with All Provisions
**Bill Number(s)**: Proposed Language

***Definition of Adjusted Taxable Income for Business Interest Limitation:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $21.1 M | $14.8 M | | |
| 2027-28 | | | $15.3 M | $15.3 M | | |
| 2028-29 | | | $13.2 M | $13.2 M | | |
| 2029-30 | | | $12.2 M | $12.2 M | | |
| 2030-31 | | | $12.0 M | $12.0 M | | |

***Combined Non-Bonus Depreciation Items:***

Starting from the relevant JCT analyses, a Federal CIT impact reduction factor was applied to remove the impact of Personal Income Tax from the JCT estimate which is 96%. The Federal Tax Rate of 21% was then applied to convert the federal revenue estimate back to the federal tax base. This base is then apportioned to Florida using a 4.46% share – 4.46% is the ratio of Florida to Federal CIT Collections for CY2024. Finally, Florida's 5.5% CIT Rate is applied to its base to calculate the Florida revenue impact.

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $(2,167.5 M) | $(94.1 M) | | |
| 2027-28 | | | $(619.6 M) | $(84.9 M) | | |
| 2028-29 | | | $(485.8 M) | $(80.6 M) | | |
| 2029-30 | | | $(322.9 M) | $(80.0 M) | | |
| 2030-31 | | | $(152.5 M) | $(81.4 M) | | |

***Effective Dates:***

*Exceptions from Limitation on Deductions for Business Meals, BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions & Definition of Adjusted Taxable Income for Business Interest Limitation each have effective date of* ***1/1/2026****. The remaining items: Modification on Limitation of Business Interest, Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets, and Special Depreciation Allowance for Qualified Production Property hold an effective date of* ***1/1/2025****. Full Expensing of Domestic Research and Experimental Expenditures has two effective dates of* ***1/1/2021 & 1/1/2025*** *respectively.*

**Section 4: Proposed Revenue Impact**

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $(3,483.89 M) | $(293.06 M) | | |
| 2027-28 | | | $(1,322.85 M) | $(283.89 M) | | |
| 2028-29 | | | $(1,088.40 M) | $(279.61 M) | | |
| 2029-30 | | | $(753.66 M) | $(279.01 M) | | |
| 2030-31 | | | $(442.11 M) | $(280.38 M) | | |

**Revenue Distribution:** Corporate Income Tax

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Corporate Income Tax
**Issue**: Piggyback Coupling with All Provisions
**Bill Number(s)**: Proposed Language

**Section 5: Consensus Estimate (Adopted: 12/12/2025)** The Conference adopted a modified impact bill by using the fifth year impact as the recurring amount for Bonus Depreciation. The component parts and total adopted impact are shown in the tables below.

***Bonus Depreciation:***

| | High | | Middle (MODIFIED) | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | (1,316.4) | (289.6) | | |
| 2027-28 | | | (703.3) | (289.6) | | |
| 2028-29 | | | (602.6) | (289.6) | | |
| 2029-30 | | | (430.7) | (289.6) | | |
| 2030-31 | | | (289.6) | (289.6) | | |

***Full Expensing of Domestic Research and Experimental Expenditures:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | (1,175.1) | (25.7) | | |
| 2027-28 | | | (165.8) | (25.7) | | |
| 2028-29 | | | (94.4) | (25.7) | | |
| 2029-30 | | | (42.9) | (25.7) | | |
| 2030-31 | | | (25.7) | (25.7) | | |

***Exceptions from Limitation on Deductions for Business Meals:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | (1.4) | (1.0) | | |
| 2027-28 | | | (1.1) | (1.1) | | |
| 2028-29 | | | (1.2) | (1.2) | | |
| 2029-30 | | | (1.2) | (1.2) | | |
| 2030-31 | | | (1.3) | (1.3) | | |

***Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | (108.4) | (21.4) | | |
| 2027-28 | | | (34.6) | (21.4) | | |
| 2028-29 | | | (29.0) | (21.4) | | |
| 2029-30 | | | (24.4) | (21.4) | | |
| 2030-31 | | | (21.4) | (21.4) | | |

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Corporate Income Tax
**Issue**: Piggyback Coupling with All Provisions
**Bill Number(s)**: Proposed Language

***Special Depreciation Allowance for Qualified Production Property:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | (691.5) | - | | |
| 2027-28 | | | (381.3) | - | | |
| 2028-29 | | | (328.8) | - | | |
| 2029-30 | | | (222.7) | - | | |
| 2030-31 | | | (71.1) | - | | |

***Modification on Limitation of Business Interest:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | (224.8) | (69.9) | | |
| 2027-28 | | | (64.4) | (64.4) | | |
| 2028-29 | | | (59.6) | (59.6) | | |
| 2029-30 | | | (59.1) | (59.1) | | |
| 2030-31 | | | (61.3) | (61.3) | | |

***Coordination of Business Interest Limitation with Interest Capitalization Provisions:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | 12.5 | 9.1 | | |
| 2027-28 | | | 12.4 | 12.4 | | |
| 2028-29 | | | 14.1 | 14.1 | | |
| 2029-30 | | | 15.2 | 15.2 | | |
| 2030-31 | | | 16.3 | 16.3 | | |

***Definition of Adjusted Taxable Income for Business Interest Limitation:***

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | 21.1 | 14.8 | | |
| 2027-28 | | | 15.3 | 15.3 | | |
| 2028-29 | | | 13.2 | 13.2 | | |
| 2029-30 | | | 12.2 | 12.2 | | |
| 2030-31 | | | 12.0 | 12.0 | | |

***Total Adopted Impact:***

| | GR | | Trust | | Local/Other | | Total | |
|---|---|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | (3,484.0) | (383.7) | 0.0 | 0.0 | 0.0 | 0.0 | (3,484.0) | (383.7) |
| 2027-28 | (1,322.8) | (374.5) | 0.0 | 0.0 | 0.0 | 0.0 | (1,322.8) | (374.5) |
| 2028-29 | (1,088.3) | (370.2) | 0.0 | 0.0 | 0.0 | 0.0 | (1,088.3) | (370.2) |
| 2029-30 | (753.6) | (369.6) | 0.0 | 0.0 | 0.0 | 0.0 | (753.6) | (369.6) |
| 2030-31 | (442.1) | (371.0) | 0.0 | 0.0 | 0.0 | 0.0 | (442.1) | (371.0) |

| Bonus Depreciation Impact | | | | | | |
|---|---|---|---|---|---|---|
| | High | | Middle | | Low | |
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $ (1,316.4) | $ (289.6) | | |
| 2027-28 | | | $ (703.3) | $ (289.6) | | |
| 2028-29 | | | $ (602.6) | $ (289.6) | | |
| 2029-30 | | | $ (430.7) | $ (289.6) | | |
| 2030-31 | | | $ (289.6) | $ (289.6) | | |

| Combined Other Pieces Impact | | | | | | |
|---|---|---|---|---|---|---|
| | High | | Middle | | Low | |
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $ (2,167.5) | $ (94.1) | | |
| 2027-28 | | | $ (619.6) | $ (84.9) | | |
| 2028-29 | | | $ (485.8) | $ (80.6) | | |
| 2029-30 | | | $ (322.9) | $ (80.0) | | |
| 2030-31 | | | $ (152.5) | $ (81.4) | | |

| Total Impact | | | | | | |
|---|---|---|---|---|---|---|
| | High | | Middle | | Low | |
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | | | $ (3,483.9) | $ (383.7) | | |
| 2027-28 | | | $ (1,322.9) | $ (374.5) | | |
| 2028-29 | | | $ (1,088.4) | $ (370.2) | | |
| 2029-30 | | | $ (753.7) | $ (369.6) | | |
| 2030-31 | | | $ (442.1) | $ (371.0) | | |

| YR | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
|---|---|---|---|---|---|---|---|---|---|---|
| JCT Baseline | (33,505) | (65,123) | (65,216) | (57,507) | (40,839) | (28,972) | (21,560) | (17,802) | (16,256) | (15,871) |
| PIT Removed | (32,165) | (62,518) | (62,607) | (55,207) | (39,205) | (27,813) | (20,698) | (17,090) | (15,606) | (15,236) |
| CIT Bonus New Useable | (153,166) | (297,705) | (298,130) | (262,889) | (186,693) | (132,443) | (98,560) | (81,381) | (74,313) | (72,553) |
| CIT Bonus All | (255,276) | (372,131) | (298,130) | (262,889) | (186,693) | (132,443) | (98,560) | (81,381) | (74,313) | (72,553) |
| State FY Conversion | (216,985) | (354,603) | (309,230) | (268,175) | (198,122) | (140,581) | (103,643) | (83,957) | (75,373) | (72,817) |
| Florida Bonus | (9,678) | (15,815) | (13,792) | (11,961) | (8,836) | (6,270) | (4,622) | (3,745) | (3,362) | (3,248) |

| | 1/7 | 1/7 | 1/7 | 1/7 | 1/7 | 1/7 | 1/7 | 1/7 | 1/7 | 1/7 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cohort '25 | **(553)** | **(553)** | **(553)** | **(553)** | **(553)** | **(553)** | **(553)** | | | |
| Cohort '26 | | **(452)** | **(452)** | **(452)** | **(452)** | **(452)** | **(452)** | **(452)** | | |
| Cohorts Total (Current Law) | (553) | (1,005) | (1,005) | (1,005) | (1,005) | (1,005) | (1,005) | (452) | - | - |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Tax | JCT+Fl Stuff | (532) | (870) | (759) | (658) | (486) | (345) | (254) | (206) | (185) | (179) |
| | Current Law (offset 1 year) | (30) | (55) | (55) | (55) | (55) | (55) | (55) | (25) | - | - |
| | Impact | (501.8) | (814.6) | (703.3) | (602.6) | (430.7) | (289.6) | (199.0) | (181.1) | (184.9) | (178.6) |

| Taxdue in state FY | Mid | Impact |
|---|---|---|
| 24-25 | | |
| 25-26 | $ (501.85) | |
| 26-27 | $ (814.57) | $ (1,316.4) |
| 27-28 | $ (703.27) | $ (703.3) |
| 28-29 | $ (602.57) | $ (602.6) |
| 29-30 | $ (430.73) | $ (430.7) |
| 30-31 | $ (289.58) | $ (289.6) |

| | A | B | C | D | E | F | G | H | I | J | K | L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | |
| 2 | | ***Modification on Limitation of Business Interest:*** | | | | | | *PIT Reduction Factor:* | 96.0% | | | |
| 3 | | *Federal FY* | *2025* | *2026* | *2027* | | | *Florida Share:* | 4.46% | | | |
| 4 | | *JCT Estimate* | $ (8,268) | $ (6,519) | $ (6,183) | | | *Florida CIT Tax Rate:* | 5.50% | | | |
| 5 | | *PIT Sharedown* | $ (7,937) | $ (6,258) | $ (5,936) | | | | | | | |
| 6 | | *Federal Base* | $ (37,797) | $ (29,801) | $ (28,265) | | | *All of these figures are "in Millions".* | | | | |
| 7 | | *Florida Share Base* | $ (1,686) | $ (1,329) | $ (1,261) | | | | | | | |
| 8 | | *Florida CIT Tax* | $ (93) | $ (73) | $ (69) | | | *These pieces apply retroactively due to their "Effective Dates" of January 1, 2025* | | | | |
| 9 | | *State FY Adjustment* | $ (79) | $ (76) | $ (70) | | | | | | | |
| 10 | | | ***Effective Date:*** | | 1/1/2025 | | | ***Modification on Limitation of Business Interest:*** | | | | |
| 11 | | | | | | | | *2024-25* | $(78.8 M) | | | |
| 12 | | ***Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:*** | | | | | | *2025-26* | $(76.0 M) | *2026-27 (Includes 24-25 & 25-26):* | | |
| 13 | | *Federal FY* | *2025* | *2026* | *2027* | | | *2026-27* | $(69.9 M) | $(224.8 M) | | |
| 14 | | *JCT Estimate* | $ (2,301) | $ (4,292) | $ (3,613) | | | | | | | |
| 15 | | *PIT Sharedown* | $ (2,209) | $ (4,120) | $ (3,468) | | | ***Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:*** | | | | |
| 16 | | *Federal Base* | $ (10,519) | $ (19,621) | $ (16,517) | | | *2024-25* | $(21.9 M) | | | |
| 17 | | *Florida Share Base* | $ (469) | $ (875) | $ (737) | | | *2025-26* | $(44.8 M) | *2026-27 (Includes 24-25 & 25-26):* | | |
| 18 | | *Florida CIT Tax* | $ (26) | $ (48) | $ (41) | | | *2026-27* | $(41.7 M) | $(108.4 M) | | |
| 19 | | *State FY Adjustment* | $ (22) | $ (45) | $ (42) | | | | | | | |
| 20 | | | ***Effective Date:*** | | 1/1/2025 | | | ***Special Depreciation Allowance for Qualified Production Property:*** | | | | |
| 21 | | | | | | | | *2024-25* | $(20.7 M) | | | |
| 22 | | ***Special Depreciation Allowance for Qualified Production Property:*** | | | | | | *2025-26* | $(292.3 M) | *2026-27 (Includes 24-25 & 25-26):* | | |
| 23 | | *Federal FY* | *2025* | *2026* | *2027* | | | *2026-27* | $(378.6 M) | $(691.5 M) | | |
| 24 | | *JCT Estimate* | $ (2,167) | $ (30,280) | $ (34,374) | | | | | | | |
| 25 | | *PIT Sharedown* | $ (2,080) | $ (29,069) | $ (32,999) | | | ***Full Expensing of Domestic Research and Experimental Expenditures:*** | | | | |
| 26 | | *Federal Base* | $ (9,906) | $ (138,423) | $ (157,138) | | | *2024-25* | $(512.7 M) | | | |
| 27 | | *Florida Share Base* | $ (442) | $ (6,174) | $ (7,008) | | | *2025-26* | $(410.6 M) | *2026-27 (Includes 24-25 & 25-26):* | | |
| 28 | | *Florida CIT Tax* | $ (24) | $ (340) | $ (385) | | | *2026-27* | $(251.7 M) | $(1,175.1 M) | | |
| 29 | | *State FY Adjustment* | $ (21) | $ (292) | $ (379) | | | | | | | |
| 30 | | | ***Effective Date:*** | | 1/1/2025 | | | *"Effective Dates" of January 1, 2026* | | | | |
| 31 | | | | | | | | | | | | |
| 32 | | ***Full Expensing of Domestic Research and Experimental Expenditures:*** | | | | | | ***Exceptions from Limitation on Deductions for Business Meals:*** | | | | |
| 33 | | *Federal FY* | *2025* | *2026* | *2027* | | | *2024-25* | $0.0 | | | |
| 34 | | *JCT Estimate* | $ (53,793) | $ (33,585) | $ (20,483) | | | *2025-26* | $(0.4 M) | *2026-27 (Including 25-26):* | | |
| 35 | | *PIT Sharedown* | $ (51,641) | $ (32,242) | $ (19,664) | | | *2026-27* | $(1.0 M) | $(1.4 M) | | |
| 36 | | *Federal Base* | $ (245,911) | $ (153,531) | $ (93,637) | | | | | | | |
| 37 | | *Florida Share Base* | $ (10,968) | $ (6,848) | $ (4,176) | | | ***BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions:*** | | | | |
| 38 | | *Florida CIT Tax* | $ (603) | $ (377) | $ (230) | | | *2024-25* | $0.0 | | | |
| 39 | | *State FY Adjustment* | $ (513) | $ (411) | $ (252) | | | *2025-26* | $3.4 M | *2026-27 (Including 25-26):* | | |
| 40 | | | ***Effective Date:*** | | 1/1/2021 & 1/1/2025 | | | *2026-27* | $9.1 M | $12.5 M | | |
| 41 | | | | | | | | | | | | |
| 42 | | ***Exceptions from Limitation on Deductions for Business Meals:*** | | | | | | ***BIE – Definition of Adjusted Taxable Income for Business Interest Limitation:*** | | | | |
| 43 | | *Federal FY* | *2025* | *2026* | *2027* | | | *2024-25* | $0.0 | | | |
| 44 | | *JCT Estimate* | $ - | $ (42) | $ (96) | | | *2025-26* | $6.3 M | *2026-27 (Including 25-26):* | | |
| 45 | | *PIT Sharedown* | $ - | $ (40) | $ (92) | | | *2026-27* | $14.8 M | $21.1 M | | |
| 46 | | *Federal Base* | $ - | $ (192) | $ (439) | | | | | | | |
| 47 | | *Florida Share Base* | $ - | $ (9) | $ (20) | | | | | | | |
| 48 | | *Florida CIT Tax* | $ - | $ (0) | $ (1) | | | | | | | |
| 49 | | *State FY Adjustment* | $ - | $ (0) | $ (1) | | | | | | | |
| 50 | | | ***Effective Date:*** | | 1/1/2026 | | | | | | | |
| 51 | | | | | | | | | | | | |
| 52 | | ***BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions:*** | | | | | | | | | | |
| 53 | | *Federal FY* | *2025* | *2026* | *2027* | | | | | | | |
| 54 | | *JCT Estimate* | $ - | $ 360 | $ 887 | | | | | | | |
| 55 | | *PIT Sharedown* | $ - | $ 346 | $ 852 | | | | | | | |
| 56 | | *Federal Base* | $ - | $ 1,646 | $ 4,055 | | | | | | | |
| 57 | | *Florida Share Base* | $ - | $ 73 | $ 181 | | | | | | | |
| 58 | | *Florida CIT Tax* | $ - | $ 4 | $ 10 | | | | | | | |
| 59 | | *State FY Adjustment* | $ - | $ 3 | $ 9 | | | | | | | |
| 60 | | | ***Effective Date:*** | | 1/1/2026 | | | | | | | |
| 61 | | | | | | | | | | | | |
| 62 | | ***BIE – Definition of Adjusted Taxable Income for Business Interest Limitation:*** | | | | | | | | | | |
| 63 | | *Federal FY* | *2025* | *2026* | *2027* | | | | | | | |
| 64 | | *JCT Estimate* | $ - | $ 660 | $ 1,438 | | | | | | | |
| 65 | | *PIT Sharedown* | $ - | $ 634 | $ 1,380 | | | | | | | |
| 66 | | *Federal Base* | $ - | $ 3,017 | $ 6,574 | | | | | | | |
| 67 | | *Florida Share Base* | $ - | $ 135 | $ 293 | | | | | | | |
| 68 | | *Florida CIT Tax* | $ - | $ 7 | $ 16 | | | | | | | |
| 69 | | *State FY Adjustment* | $ - | $ 6 | $ 15 | | | | | | | |
| 70 | | | ***Effective Date:*** | | 1/1/2026 | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | EFFECTIVE JANUARY 1, 2025 | | | | | | | | EFFECTIVE JANUARY 1, 2026 | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | | ***Modification on Limitation of Business Interest:*** | | | | | | | | ***Exceptions from Limitation on Deductions for Business Meals+*** | | | | | | |
| 4 | | | | | | | | | | | | | | | | |
| 5 | | | High | | Middle | | Low | | | | High | | Middle | | Low | |
| 6 | | | Cash | Recurring | Cash | Recurring | Cash | Recurring | | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 7 | | 2026-27 | | | $(224.8 M) | $(69.9 M) | | | | 2026-27 | | | $(1.4 M) | $(1.0 M) | | |
| 8 | | 2027-28 | | | $(64.4 M) | $(64.4 M) | | | | 2027-28 | | | $(1.1 M) | $(1.1 M) | | |
| 9 | | 2028-29 | | | $(59.6 M) | $(59.6 M) | | | | 2028-29 | | | $(1.2 M) | $(1.2 M) | | |
| 10 | | 2029-30 | | | $(59.1 M) | $(59.1 M) | | | | 2029-30 | | | $(1.2 M) | $(1.2 M) | | |
| 11 | | 2030-31 | | | $(61.3 M) | $(61.3 M) | | | | 2030-31 | | | $(1.3 M) | $(1.3 M) | | |
| 12 | | | ***Taxable Years Beginning After:*** | | | ***Effective Date+*** | | 1/1/2025 | | | ***Amounts Paid or Incurred After+*** | | | ***Effective Date+*** | | 1/1/2026 |
| 13 | | | | | | | | | | | | | | | | |
| 14 | | ***Increased Dollar Limitations for Expensing of Certain Depreciable Business Assets:*** | | | | | | | | ***BIE – Coordination of Business Interest Limitation with Interest Capitalization Provisions+*** | | | | | | |
| 15 | | | | | | | | | | | | | | | | |
| 16 | | | High | | Middle | | Low | | | | High | | Middle | | Low | |
| 17 | | | Cash | Recurring | Cash | Recurring | Cash | Recurring | | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 18 | | 2026-27 | | | $(108.4 M) | $(21.4 M) | | | | 2026-27 | | | $12.5 M | $9.1 M | | |
| 19 | | 2027-28 | | | $(34.6 M) | $(21.4 M) | | | | 2027-28 | | | $12.4 M | $12.4 M | | |
| 20 | | 2028-29 | | | $(29.0 M) | $(21.4 M) | | | | 2028-29 | | | $14.1 M | $14.1 M | | |
| 21 | | 2029-30 | | | $(24.4 M) | $(21.4 M) | | | | 2029-30 | | | $15.2 M | $15.2 M | | |
| 22 | | 2030-31 | | | $(21.4 M) | $(21.4 M) | | | | 2030-31 | | | $16.3 M | $16.3 M | | |
| 23 | | | ***Taxable Years Beginning After:*** | | | ***Effective Date+*** | | 1/1/2025 | | | ***Taxable Years Beginning After+*** | | | ***Effective Date+*** | | 1/1/2026 |
| 24 | | | | | | | | | | | | | | | | |
| 25 | | ***Special Depreciation Allowance for Qualified Production Property:*** | | | | | | | | ***BIE – Definition of Adjusted Taxable Income for Business Interest Limitation+*** | | | | | | |
| 26 | | | | | | | | | | | | | | | | |
| 27 | | | High | | Middle | | Low | | | | High | | Middle | | Low | |
| 28 | | | Cash | Recurring | Cash | Recurring | Cash | Recurring | | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 29 | | 2026-27 | | | $(691.5 M) | $0 | | | | 2026-27 | | | $21.1 M | $14.8 M | | |
| 30 | | 2027-28 | | | $(381.3 M) | $0 | | | | 2027-28 | | | $15.3 M | $15.3 M | | |
| 31 | | 2028-29 | | | $(328.8 M) | $0 | | | | 2028-29 | | | $13.2 M | $13.2 M | | |
| 32 | | 2029-30 | | | $(222.7 M) | $0 | | | | 2029-30 | | | $12.2 M | $12.2 M | | |
| 33 | | 2030-31 | | | $(71.1 M) | $0 | | | | 2030-31 | | | $12.0 M | $12.0 M | | |
| 34 | | | ***Property Placed in Service After:*** | | | ***Effective Date+*** | | 1/1/2025 | | | ***Taxable Years Beginning After+*** | | | ***Effective Date+*** | | 1/1/2026 |
| 35 | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | |
| 37 | | ****Full Expensing of Domestic Research and Experimental Expenditures:*** | | | | | | | | ***TOTAL NON-BONUS PIECES*** | | | | | | |
| 38 | | | | | | | | | | | | | | | | |
| 39 | | | High | | Middle | | Low | | | | High | | Middle | | Low | |
| 40 | | | Cash | Recurring | Cash | Recurring | Cash | Recurring | | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 41 | | 2026-27 | | | $(1,175.1 M) | $(25.7 M) | | | | 2026-27 | | | $(2,167.5 M) | $(94.1 M) | | |
| 42 | | 2027-28 | | | $(165.8 M) | $(25.7 M) | | | | 2027-28 | | | $(619.6 M) | $(84.9 M) | | |
| 43 | | 2028-29 | | | $(94.4 M) | $(25.7 M) | | | | 2028-29 | | | $(485.8 M) | $(80.6 M) | | |
| 44 | | 2029-30 | | | $(42.9 M) | $(25.7 M) | | | | 2029-30 | | | $(322.9 M) | $(80.0 M) | | |
| 45 | | 2030-31 | | | $(25.7 M) | $(25.7 M) | | | | 2030-31 | | | $(152.5 M) | $(81.4 M) | | |
| 46 | | | ***Amounts Paid or Incurred In:*** | | | ***Effective Date+*** | | 1/1/2021 & 1/1/2025 | | | | | | | | |
| 47 | | | | | | | | | | | | | | | | |
| 48 | | | | | | ***Legend+*** | | | | | | | | | | |
| 49 | | | | | | *Apoia+* | Amounts Paid or Incurred After | | | | | | | | | |
| 50 | | | | | | *Apoii+* | Amounts Paid or Incurred In | | | | | | | | | |
| 51 | | | | | | *DOE+* | Date of Enactment | | | | | | | | | |
| 52 | | | | | | *PAA+* | Property Acquired After | | | | | | | | | |
| 53 | | | | | | *PPISA+* | Property Placed In Service After | | | | | | | | | |
| 54 | | | | | | *TYBA+* | Taxable Years Beginning After | | | | | | | | | |

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Ad Valorem
**Issue**: Portability Marriage Provision
**Bill Number(s)**: HB 215

☐ **Entire Bill**
☒ **Partial Bill**: Section 1
**Sponsor(s)**: Representative Albert
**Month/Year Impact Begins**: January 1st, 2027
**Date(s) Conference Reviewed**: October 31st, 2025; November 7th, 2025

**Section 1: Narrative**

a. **Current Law**: When establishing a new homestead, married couples who previously resided on a homestead will both be considered as recipients of the homestead exemption. If two or more persons that have received a homestead exemption in the three preceding years and are establishing a new homestead together, the reduction from the just value is equal to the highest differential of the prior eligible homestead, not exceeding $500,000.

b. **Proposed Change**: Married couple establishing a singular new homestead together and each spouse previously received separate homestead exemptions within the three preceding years will receive a reduction in just value equal to the combined differential of both the eligible prior homesteads, not exceeding $500,000.

**Section 2: Description of Data and Sources**

2025 Preliminary NAL Real Property Tax Roll, *Property Tax Oversight*
American Community Survey, *U.S. Census Bureau*
2025 Aggregate Statewide Millage Rates
2025 Ad Valorem Revenue Estimating Conference

**Section 3: Methodology (Include Assumptions and Attach Details)**

The 2025 NAL Property Roll was filtered down to include households that had ported a differential. In order to estimate the married couples, only the properties that currently listed two owners but ported differential from a household with just one owner were included. To further arrive at a proxy for married couples, it was assumed that 95% of these households belonged to married couples and out of these couples, 50% were instances where both partners had accumulated differential within the state of Florida. As the high, middle, and low, it was presumed that the second person's differential was 100%, 67%, and 33% of their partner's differential. However, since this only accounts for partners that moved out of their respective homes into a new household together, a gross up factor was added to include couples that both previously owned homesteads and moved into their partner's house.

The maximum differential that can be ported under this proposal is the difference between the $500,000 ceiling and the first partner's differential. This was multiplied by the high, middle, and low percentages and the new taxable value was considered to be the maximum of 0 and the difference between the parcel's current taxable value and the second partner's differential. Cohorts were produced to account for couples entering matrimony during the forecast period. The taxable values were multiplied by the aggregate school and non-school millage rates to arrive at the impact.

It is important to note that this language creates a new situation that was not previously possible: assessed values can become zero, eliminating the taxability of the property. The only mechanism for homestead assessed values to grow under current law is to be the lesser of CPI or 3% times the prior year assessed value. As such, once a property attains an assessed value of zero, it remains that way until the parcel is sold. Moreover, the language also creates uncertainty regarding how the differential is to be ported in the event that the couple splits and one or both partners establish a new homestead.

**Section 4: Proposed Revenue Impact**

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | $0 | $(160.5 M) | $0 | $(114.1 M) | $0 | $(58.8 M) |
| 2027-28 | $(63.4 M) | $(160.5 M) | $(45.1 M) | $(114.1 M) | $(23.5 M) | $(58.8 M) |
| 2028-29 | $(46.9 M) | $(160.5 M) | $(33.3 M) | $(114.1 M) | $(17.3 M) | $(58.8 M) |
| 2029-30 | $(78.1 M) | $(160.5 M) | $(55.5 M) | $(114.1 M) | $(28.8 M) | $(58.8 M) |
| 2030-31 | $(115.6 M) | $(160.5 M) | $(82.2 M) | $(114.1 M) | $(42.5 M) | $(58.8 M) |

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Ad Valorem
**Issue**: Portability Marriage Provision
**Bill Number(s)**: HB 215

**Revenue Distribution:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 11/07/2025)** The Conference adopted an adjusted middle estimate assuming 75% of homes currently listed with two owners belong to married couples.

| | 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 | (112.6) | 0.0 | (112.6) |
| 2027-28 | 0.0 | 0.0 | 0.0 | 0.0 | (44.5) | (112.6) | (44.5) | (112.6) |
| 2028-29 | 0.0 | 0.0 | 0.0 | 0.0 | (32.9) | (112.6) | (32.9) | (112.6) |
| 2029-30 | 0.0 | 0.0 | 0.0 | 0.0 | (54.8) | (112.6) | (54.8) | (112.6) |
| 2030-31 | 0.0 | 0.0 | 0.0 | 0.0 | (81.1) | (112.6) | (81.1) | (112.6) |

| | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | 0.0 | (41.5) | 0.0 | (71.1) | 0.0 | (112.6) |
| 2027-28 | (16.4) | (41.5) | (28.1) | (71.1) | (44.5) | (112.6) |
| 2028-29 | (12.1) | (41.5) | (20.8) | (71.1) | (32.9) | (112.6) |
| 2029-30 | (20.2) | (41.5) | (34.6) | (71.1) | (54.8) | (112.6) |
| 2030-31 | (29.9) | (41.5) | (51.2) | (71.1) | (81.1) | (112.6) |

The below table represents these impacts on a county-by-county basis. Note that the figures for each county include all ad valorem levies by the county government and municipalities and special districts within particular county.

## Adopted Impact By County

FY 2026-27

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | (0.37) | 0.0 | (0.81) | 0.0 | (1.18) |
| Baker | 0.0 | (0.06) | 0.0 | (0.09) | 0.0 | (0.15) |
| Bay | 0.0 | (0.35) | 0.0 | (0.46) | 0.0 | (0.81) |
| Bradford | 0.0 | (0.02) | 0.0 | (0.04) | 0.0 | (0.06) |
| Brevard | 0.0 | (3.61) | 0.0 | (4.56) | 0.0 | (8.16) |
| Broward | 0.0 | (3.80) | 0.0 | (7.70) | 0.0 | (11.50) |
| Calhoun | 0.0 | (0.00) | 0.0 | (0.00) | 0.0 | (0.00) |
| Charlotte | 0.0 | (0.67) | 0.0 | (0.88) | 0.0 | (1.55) |
| Citrus | 0.0 | (0.50) | 0.0 | (0.84) | 0.0 | (1.34) |
| Clay | 0.0 | (0.70) | 0.0 | (0.99) | 0.0 | (1.69) |
| Collier | 0.0 | (0.47) | 0.0 | (0.58) | 0.0 | (1.05) |
| Columbia | 0.0 | (0.07) | 0.0 | (0.11) | 0.0 | (0.19) |
| Miami-Dade | 0.0 | (2.69) | 0.0 | (4.66) | 0.0 | (7.35) |
| DeSoto | 0.0 | (0.03) | 0.0 | (0.05) | 0.0 | (0.08) |
| Dixie | 0.0 | (0.01) | 0.0 | (0.01) | 0.0 | (0.02) |
| Duval | 0.0 | (1.26) | 0.0 | (2.25) | 0.0 | (3.51) |
| Escambia | 0.0 | (0.19) | 0.0 | (0.34) | 0.0 | (0.53) |
| Flagler | 0.0 | (0.49) | 0.0 | (1.02) | 0.0 | (1.52) |
| Franklin | 0.0 | (0.00) | 0.0 | (0.00) | 0.0 | (0.00) |
| Gadsden | 0.0 | (0.02) | 0.0 | (0.03) | 0.0 | (0.05) |
| Gilchrist | 0.0 | (0.05) | 0.0 | (0.10) | 0.0 | (0.15) |
| Glades | 0.0 | (0.02) | 0.0 | (0.04) | 0.0 | (0.05) |
| Gulf | 0.0 | (0.02) | 0.0 | (0.02) | 0.0 | (0.04) |
| Hamilton | 0.0 | (0.01) | 0.0 | (0.03) | 0.0 | (0.04) |
| Hardee | 0.0 | (0.02) | 0.0 | (0.03) | 0.0 | (0.05) |
| Hendry | 0.0 | (0.08) | 0.0 | (0.17) | 0.0 | (0.25) |
| Hernando | 0.0 | (0.52) | 0.0 | (0.68) | 0.0 | (1.20) |
| Highlands | 0.0 | (0.13) | 0.0 | (0.20) | 0.0 | (0.33) |
| Hillsborough | 0.0 | (2.22) | 0.0 | (5.06) | 0.0 | (7.27) |
| Holmes | 0.0 | (0.01) | 0.0 | (0.01) | 0.0 | (0.02) |
| Indian River | 0.0 | (0.57) | 0.0 | (0.79) | 0.0 | (1.36) |
| Jackson | 0.0 | (0.03) | 0.0 | (0.04) | 0.0 | (0.07) |
| Jefferson | 0.0 | (0.03) | 0.0 | (0.04) | 0.0 | (0.07) |
| Lafayette | 0.0 | (0.01) | 0.0 | (0.01) | 0.0 | (0.02) |
| Lake | 0.0 | (2.73) | 0.0 | (4.17) | 0.0 | (6.90) |
| Lee | 0.0 | (1.08) | 0.0 | (1.67) | 0.0 | (2.75) |
| Leon | 0.0 | (0.22) | 0.0 | (0.49) | 0.0 | (0.71) |
| Levy | 0.0 | (0.02) | 0.0 | (0.04) | 0.0 | (0.06) |
| Liberty | 0.0 | (0.00) | 0.0 | (0.00) | 0.0 | (0.00) |
| Madison | 0.0 | (0.04) | 0.0 | (0.07) | 0.0 | (0.10) |
| Manatee | 0.0 | (0.48) | 0.0 | (0.62) | 0.0 | (1.10) |
| Marion | 0.0 | (1.16) | 0.0 | (1.63) | 0.0 | (2.80) |
| Martin | 0.0 | (0.88) | 0.0 | (1.63) | 0.0 | (2.50) |
| Monroe | 0.0 | (0.04) | 0.0 | (0.08) | 0.0 | (0.12) |
| Nassau | 0.0 | (0.36) | 0.0 | (0.55) | 0.0 | (0.91) |
| Okaloosa | 0.0 | (0.31) | 0.0 | (0.39) | 0.0 | (0.69) |
| Okeechobee | 0.0 | (0.08) | 0.0 | (0.13) | 0.0 | (0.21) |
| Orange | 0.0 | (0.66) | 0.0 | (1.15) | 0.0 | (1.81) |
| Osceola | 0.0 | (0.64) | 0.0 | (1.12) | 0.0 | (1.76) |
| Palm Beach | 0.0 | (3.30) | 0.0 | (5.69) | 0.0 | (8.98) |
| Pasco | 0.0 | (1.65) | 0.0 | (2.77) | 0.0 | (4.41) |
| Pinellas | 0.0 | (1.77) | 0.0 | (3.59) | 0.0 | (5.36) |
| Polk | 0.0 | (0.85) | 0.0 | (1.48) | 0.0 | (2.33) |
| Putnam | 0.0 | (0.13) | 0.0 | (0.20) | 0.0 | (0.33) |
| St_Johns | 0.0 | (0.94) | 0.0 | (1.36) | 0.0 | (2.30) |
| St_Lucie | 0.0 | (1.65) | 0.0 | (3.82) | 0.0 | (5.46) |
| Santa Rosa | 0.0 | (0.17) | 0.0 | (0.20) | 0.0 | (0.37) |
| Sarasota | 0.0 | (0.70) | 0.0 | (0.72) | 0.0 | (1.42) |
| Seminole | 0.0 | (0.67) | 0.0 | (1.18) | 0.0 | (1.85) |
| Sumter | 0.0 | (0.41) | 0.0 | (0.48) | 0.0 | (0.89) |
| Suwannee | 0.0 | (0.09) | 0.0 | (0.15) | 0.0 | (0.23) |
| Taylor | 0.0 | (0.02) | 0.0 | (0.03) | 0.0 | (0.06) |
| Union | 0.0 | (0.00) | 0.0 | (0.01) | 0.0 | (0.01) |
| Volusia | 0.0 | (1.28) | 0.0 | (2.84) | 0.0 | (4.12) |
| Wakulla | 0.0 | (0.06) | 0.0 | (0.08) | 0.0 | (0.14) |
| Walton | 0.0 | (0.10) | 0.0 | (0.11) | 0.0 | (0.20) |
| Washington | 0.0 | (0.02) | 0.0 | (0.04) | 0.0 | (0.06) |
| Statewide Total | 0.0 | (41.5) | 0.0 | (71.1) | 0.0 | (112.6) |

## Adopted Impact By County

FY 2027-28

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | (0.15) | (0.37) | (0.32) | (0.81) | (0.47) | (1.18) |
| Baker | (0.02) | (0.06) | (0.04) | (0.09) | (0.06) | (0.15) |
| Bay | (0.16) | (0.35) | (0.21) | (0.46) | (0.36) | (0.81) |
| Bradford | (0.01) | (0.02) | (0.02) | (0.04) | (0.02) | (0.06) |
| Brevard | (1.42) | (3.61) | (1.80) | (4.56) | (3.22) | (8.16) |
| Broward | (1.51) | (3.80) | (3.04) | (7.70) | (4.55) | (11.50) |
| Calhoun | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Charlotte | (0.26) | (0.67) | (0.34) | (0.88) | (0.59) | (1.55) |
| Citrus | (0.20) | (0.50) | (0.34) | (0.84) | (0.55) | (1.34) |
| Clay | (0.30) | (0.70) | (0.42) | (0.99) | (0.71) | (1.69) |
| Collier | (0.18) | (0.47) | (0.22) | (0.58) | (0.41) | (1.05) |
| Columbia | (0.03) | (0.07) | (0.05) | (0.11) | (0.08) | (0.19) |
| Miami-Dade | (1.08) | (2.69) | (1.87) | (4.66) | (2.94) | (7.35) |
| DeSoto | (0.01) | (0.03) | (0.02) | (0.05) | (0.03) | (0.08) |
| Dixie | (0.00) | (0.01) | (0.01) | (0.01) | (0.01) | (0.02) |
| Duval | (0.51) | (1.26) | (0.91) | (2.25) | (1.43) | (3.51) |
| Escambia | (0.08) | (0.19) | (0.14) | (0.34) | (0.22) | (0.53) |
| Flagler | (0.19) | (0.49) | (0.39) | (1.02) | (0.58) | (1.52) |
| Franklin | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Gadsden | (0.01) | (0.02) | (0.01) | (0.03) | (0.02) | (0.05) |
| Gilchrist | (0.02) | (0.05) | (0.04) | (0.10) | (0.06) | (0.15) |
| Glades | (0.01) | (0.02) | (0.01) | (0.04) | (0.02) | (0.05) |
| Gulf | (0.01) | (0.02) | (0.01) | (0.02) | (0.02) | (0.04) |
| Hamilton | (0.01) | (0.01) | (0.01) | (0.03) | (0.02) | (0.04) |
| Hardee | (0.01) | (0.02) | (0.01) | (0.03) | (0.02) | (0.05) |
| Hendry | (0.03) | (0.08) | (0.07) | (0.17) | (0.10) | (0.25) |
| Hernando | (0.20) | (0.52) | (0.27) | (0.68) | (0.47) | (1.20) |
| Highlands | (0.05) | (0.13) | (0.08) | (0.20) | (0.13) | (0.33) |
| Hillsborough | (0.85) | (2.22) | (1.95) | (5.06) | (2.80) | (7.27) |
| Holmes | (0.00) | (0.01) | (0.00) | (0.01) | (0.01) | (0.02) |
| Indian River | (0.22) | (0.57) | (0.31) | (0.79) | (0.53) | (1.36) |
| Jackson | (0.01) | (0.03) | (0.02) | (0.04) | (0.03) | (0.07) |
| Jefferson | (0.01) | (0.03) | (0.02) | (0.04) | (0.03) | (0.07) |
| Lafayette | (0.00) | (0.01) | (0.01) | (0.01) | (0.01) | (0.02) |
| Lake | (1.05) | (2.73) | (1.60) | (4.17) | (2.65) | (6.90) |
| Lee | (0.42) | (1.08) | (0.66) | (1.67) | (1.08) | (2.75) |
| Leon | (0.09) | (0.22) | (0.20) | (0.49) | (0.29) | (0.71) |
| Levy | (0.01) | (0.02) | (0.02) | (0.04) | (0.02) | (0.06) |
| Liberty | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Madison | (0.01) | (0.04) | (0.03) | (0.07) | (0.04) | (0.10) |
| Manatee | (0.19) | (0.48) | (0.25) | (0.62) | (0.45) | (1.10) |
| Marion | (0.48) | (1.16) | (0.67) | (1.63) | (1.15) | (2.80) |
| Martin | (0.35) | (0.88) | (0.66) | (1.63) | (1.01) | (2.50) |
| Monroe | (0.02) | (0.04) | (0.03) | (0.08) | (0.05) | (0.12) |
| Nassau | (0.14) | (0.36) | (0.22) | (0.55) | (0.36) | (0.91) |
| Okaloosa | (0.13) | (0.31) | (0.17) | (0.39) | (0.30) | (0.69) |
| Okeechobee | (0.03) | (0.08) | (0.05) | (0.13) | (0.09) | (0.21) |
| Orange | (0.25) | (0.66) | (0.44) | (1.15) | (0.70) | (1.81) |
| Osceola | (0.23) | (0.64) | (0.41) | (1.12) | (0.64) | (1.76) |
| Palm Beach | (1.30) | (3.30) | (2.24) | (5.69) | (3.54) | (8.98) |
| Pasco | (0.64) | (1.65) | (1.07) | (2.77) | (1.71) | (4.41) |
| Pinellas | (0.69) | (1.77) | (1.41) | (3.59) | (2.11) | (5.36) |
| Polk | (0.32) | (0.85) | (0.57) | (1.48) | (0.89) | (2.33) |
| Putnam | (0.06) | (0.13) | (0.09) | (0.20) | (0.14) | (0.33) |
| St_Johns | (0.36) | (0.94) | (0.52) | (1.36) | (0.88) | (2.30) |
| St_Lucie | (0.64) | (1.65) | (1.48) | (3.82) | (2.12) | (5.46) |
| Santa Rosa | (0.07) | (0.17) | (0.08) | (0.20) | (0.15) | (0.37) |
| Sarasota | (0.28) | (0.70) | (0.29) | (0.72) | (0.58) | (1.42) |
| Seminole | (0.27) | (0.67) | (0.47) | (1.18) | (0.74) | (1.85) |
| Sumter | (0.16) | (0.41) | (0.19) | (0.48) | (0.34) | (0.89) |
| Suwannee | (0.03) | (0.09) | (0.06) | (0.15) | (0.09) | (0.23) |
| Taylor | (0.01) | (0.02) | (0.02) | (0.03) | (0.03) | (0.06) |
| Union | (0.00) | (0.00) | (0.00) | (0.01) | (0.01) | (0.01) |
| Volusia | (0.50) | (1.28) | (1.12) | (2.84) | (1.62) | (4.12) |
| Wakulla | (0.02) | (0.06) | (0.03) | (0.08) | (0.06) | (0.14) |
| Walton | (0.04) | (0.10) | (0.04) | (0.11) | (0.08) | (0.20) |
| Washington | (0.01) | (0.02) | (0.02) | (0.04) | (0.02) | (0.06) |
| Statewide Total | (16.4) | (41.5) | (28.1) | (71.1) | (44.5) | (112.6) |

## Adopted Impact By County

FY 2028-29

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | (0.11) | (0.37) | (0.24) | (0.81) | (0.35) | (1.18) |
| Baker | (0.02) | (0.06) | (0.03) | (0.09) | (0.04) | (0.15) |
| Bay | (0.11) | (0.35) | (0.15) | (0.46) | (0.26) | (0.81) |
| Bradford | (0.01) | (0.02) | (0.01) | (0.04) | (0.02) | (0.06) |
| Brevard | (1.05) | (3.61) | (1.33) | (4.56) | (2.38) | (8.16) |
| Broward | (1.11) | (3.80) | (2.25) | (7.70) | (3.37) | (11.50) |
| Calhoun | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Charlotte | (0.19) | (0.67) | (0.25) | (0.88) | (0.44) | (1.55) |
| Citrus | (0.15) | (0.50) | (0.25) | (0.84) | (0.40) | (1.34) |
| Clay | (0.22) | (0.70) | (0.30) | (0.99) | (0.52) | (1.69) |
| Collier | (0.14) | (0.47) | (0.17) | (0.58) | (0.30) | (1.05) |
| Columbia | (0.02) | (0.07) | (0.03) | (0.11) | (0.06) | (0.19) |
| Miami-Dade | (0.79) | (2.69) | (1.38) | (4.66) | (2.17) | (7.35) |
| DeSoto | (0.01) | (0.03) | (0.02) | (0.05) | (0.02) | (0.08) |
| Dixie | (0.00) | (0.01) | (0.00) | (0.01) | (0.01) | (0.02) |
| Duval | (0.38) | (1.26) | (0.67) | (2.25) | (1.05) | (3.51) |
| Escambia | (0.06) | (0.19) | (0.10) | (0.34) | (0.16) | (0.53) |
| Flagler | (0.14) | (0.49) | (0.29) | (1.02) | (0.43) | (1.52) |
| Franklin | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Gadsden | (0.01) | (0.02) | (0.01) | (0.03) | (0.02) | (0.05) |
| Gilchrist | (0.02) | (0.05) | (0.03) | (0.10) | (0.04) | (0.15) |
| Glades | (0.01) | (0.02) | (0.01) | (0.04) | (0.02) | (0.05) |
| Gulf | (0.01) | (0.02) | (0.01) | (0.02) | (0.01) | (0.04) |
| Hamilton | (0.00) | (0.01) | (0.01) | (0.03) | (0.01) | (0.04) |
| Hardee | (0.01) | (0.02) | (0.01) | (0.03) | (0.02) | (0.05) |
| Hendry | (0.02) | (0.08) | (0.05) | (0.17) | (0.07) | (0.25) |
| Hernando | (0.15) | (0.52) | (0.20) | (0.68) | (0.35) | (1.20) |
| Highlands | (0.04) | (0.13) | (0.06) | (0.20) | (0.10) | (0.33) |
| Hillsborough | (0.63) | (2.22) | (1.44) | (5.06) | (2.08) | (7.27) |
| Holmes | (0.00) | (0.01) | (0.00) | (0.01) | (0.01) | (0.02) |
| Indian River | (0.17) | (0.57) | (0.23) | (0.79) | (0.39) | (1.36) |
| Jackson | (0.01) | (0.03) | (0.01) | (0.04) | (0.02) | (0.07) |
| Jefferson | (0.01) | (0.03) | (0.01) | (0.04) | (0.02) | (0.07) |
| Lafayette | (0.00) | (0.01) | (0.00) | (0.01) | (0.01) | (0.02) |
| Lake | (0.78) | (2.73) | (1.19) | (4.17) | (1.98) | (6.90) |
| Lee | (0.32) | (1.08) | (0.49) | (1.67) | (0.80) | (2.75) |
| Leon | (0.07) | (0.22) | (0.15) | (0.49) | (0.21) | (0.71) |
| Levy | (0.01) | (0.02) | (0.01) | (0.04) | (0.02) | (0.06) |
| Liberty | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Madison | (0.01) | (0.04) | (0.02) | (0.07) | (0.03) | (0.10) |
| Manatee | (0.14) | (0.48) | (0.19) | (0.62) | (0.33) | (1.10) |
| Marion | (0.35) | (1.16) | (0.49) | (1.63) | (0.84) | (2.80) |
| Martin | (0.26) | (0.88) | (0.48) | (1.63) | (0.74) | (2.50) |
| Monroe | (0.01) | (0.04) | (0.02) | (0.08) | (0.04) | (0.12) |
| Nassau | (0.10) | (0.36) | (0.16) | (0.55) | (0.26) | (0.91) |
| Okaloosa | (0.10) | (0.31) | (0.12) | (0.39) | (0.22) | (0.69) |
| Okeechobee | (0.02) | (0.08) | (0.04) | (0.13) | (0.06) | (0.21) |
| Orange | (0.19) | (0.66) | (0.33) | (1.15) | (0.52) | (1.81) |
| Osceola | (0.18) | (0.64) | (0.31) | (1.12) | (0.48) | (1.76) |
| Palm Beach | (0.96) | (3.30) | (1.66) | (5.69) | (2.62) | (8.98) |
| Pasco | (0.48) | (1.65) | (0.80) | (2.77) | (1.27) | (4.41) |
| Pinellas | (0.51) | (1.77) | (1.04) | (3.59) | (1.55) | (5.36) |
| Polk | (0.24) | (0.85) | (0.42) | (1.48) | (0.66) | (2.33) |
| Putnam | (0.04) | (0.13) | (0.06) | (0.20) | (0.10) | (0.33) |
| St_Johns | (0.27) | (0.94) | (0.39) | (1.36) | (0.66) | (2.30) |
| St_Lucie | (0.48) | (1.65) | (1.12) | (3.82) | (1.60) | (5.46) |
| Santa Rosa | (0.05) | (0.17) | (0.06) | (0.20) | (0.11) | (0.37) |
| Sarasota | (0.21) | (0.70) | (0.22) | (0.72) | (0.42) | (1.42) |
| Seminole | (0.20) | (0.67) | (0.35) | (1.18) | (0.55) | (1.85) |
| Sumter | (0.12) | (0.41) | (0.14) | (0.48) | (0.26) | (0.89) |
| Suwannee | (0.03) | (0.09) | (0.04) | (0.15) | (0.07) | (0.23) |
| Taylor | (0.01) | (0.02) | (0.01) | (0.03) | (0.02) | (0.06) |
| Union | (0.00) | (0.00) | (0.00) | (0.01) | (0.00) | (0.01) |
| Volusia | (0.37) | (1.28) | (0.83) | (2.84) | (1.20) | (4.12) |
| Wakulla | (0.02) | (0.06) | (0.02) | (0.08) | (0.04) | (0.14) |
| Walton | (0.03) | (0.10) | (0.03) | (0.11) | (0.06) | (0.20) |
| Washington | (0.01) | (0.02) | (0.01) | (0.04) | (0.02) | (0.06) |
| Statewide Total | (12.1) | (41.5) | (20.8) | (71.1) | (32.9) | (112.6) |

## Adopted Impact By County

FY 2029-30

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | (0.18) | (0.37) | (0.40) | (0.81) | (0.58) | (1.18) |
| Baker | (0.03) | (0.06) | (0.05) | (0.09) | (0.07) | (0.15) |
| Bay | (0.18) | (0.35) | (0.24) | (0.46) | (0.42) | (0.81) |
| Bradford | (0.01) | (0.02) | (0.02) | (0.04) | (0.03) | (0.06) |
| Brevard | (1.75) | (3.61) | (2.21) | (4.56) | (3.96) | (8.16) |
| Broward | (1.85) | (3.80) | (3.75) | (7.70) | (5.60) | (11.50) |
| Calhoun | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Charlotte | (0.32) | (0.67) | (0.42) | (0.88) | (0.74) | (1.55) |
| Citrus | (0.25) | (0.50) | (0.42) | (0.84) | (0.66) | (1.34) |
| Clay | (0.35) | (0.70) | (0.50) | (0.99) | (0.85) | (1.69) |
| Collier | (0.23) | (0.47) | (0.28) | (0.58) | (0.50) | (1.05) |
| Columbia | (0.04) | (0.07) | (0.06) | (0.11) | (0.09) | (0.19) |
| Miami-Dade | (1.32) | (2.69) | (2.28) | (4.66) | (3.60) | (7.35) |
| DeSoto | (0.01) | (0.03) | (0.03) | (0.05) | (0.04) | (0.08) |
| Dixie | (0.00) | (0.01) | (0.01) | (0.01) | (0.01) | (0.02) |
| Duval | (0.62) | (1.26) | (1.11) | (2.25) | (1.73) | (3.51) |
| Escambia | (0.10) | (0.19) | (0.17) | (0.34) | (0.26) | (0.53) |
| Flagler | (0.24) | (0.49) | (0.49) | (1.02) | (0.73) | (1.52) |
| Franklin | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Gadsden | (0.01) | (0.02) | (0.02) | (0.03) | (0.02) | (0.05) |
| Gilchrist | (0.03) | (0.05) | (0.05) | (0.10) | (0.07) | (0.15) |
| Glades | (0.01) | (0.02) | (0.02) | (0.04) | (0.03) | (0.05) |
| Gulf | (0.01) | (0.02) | (0.01) | (0.02) | (0.02) | (0.04) |
| Hamilton | (0.01) | (0.01) | (0.01) | (0.03) | (0.02) | (0.04) |
| Hardee | (0.01) | (0.02) | (0.02) | (0.03) | (0.03) | (0.05) |
| Hendry | (0.04) | (0.08) | (0.08) | (0.17) | (0.12) | (0.25) |
| Hernando | (0.25) | (0.52) | (0.33) | (0.68) | (0.58) | (1.20) |
| Highlands | (0.06) | (0.13) | (0.10) | (0.20) | (0.16) | (0.33) |
| Hillsborough | (1.06) | (2.22) | (2.42) | (5.06) | (3.48) | (7.27) |
| Holmes | (0.00) | (0.01) | (0.01) | (0.01) | (0.01) | (0.02) |
| Indian River | (0.28) | (0.57) | (0.38) | (0.79) | (0.66) | (1.36) |
| Jackson | (0.01) | (0.03) | (0.02) | (0.04) | (0.04) | (0.07) |
| Jefferson | (0.01) | (0.03) | (0.02) | (0.04) | (0.04) | (0.07) |
| Lafayette | (0.00) | (0.01) | (0.01) | (0.01) | (0.01) | (0.02) |
| Lake | (1.31) | (2.73) | (2.00) | (4.17) | (3.31) | (6.90) |
| Lee | (0.53) | (1.08) | (0.81) | (1.67) | (1.34) | (2.75) |
| Leon | (0.11) | (0.22) | (0.24) | (0.49) | (0.35) | (0.71) |
| Levy | (0.01) | (0.02) | (0.02) | (0.04) | (0.03) | (0.06) |
| Liberty | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Madison | (0.02) | (0.04) | (0.03) | (0.07) | (0.05) | (0.10) |
| Manatee | (0.24) | (0.48) | (0.31) | (0.62) | (0.54) | (1.10) |
| Marion | (0.58) | (1.16) | (0.81) | (1.63) | (1.39) | (2.80) |
| Martin | (0.43) | (0.88) | (0.80) | (1.63) | (1.23) | (2.50) |
| Monroe | (0.02) | (0.04) | (0.04) | (0.08) | (0.06) | (0.12) |
| Nassau | (0.17) | (0.36) | (0.27) | (0.55) | (0.44) | (0.91) |
| Okaloosa | (0.16) | (0.31) | (0.20) | (0.39) | (0.35) | (0.69) |
| Okeechobee | (0.04) | (0.08) | (0.06) | (0.13) | (0.11) | (0.21) |
| Orange | (0.31) | (0.66) | (0.55) | (1.15) | (0.87) | (1.81) |
| Osceola | (0.30) | (0.64) | (0.52) | (1.12) | (0.82) | (1.76) |
| Palm Beach | (1.60) | (3.30) | (2.77) | (5.69) | (4.37) | (8.98) |
| Pasco | (0.80) | (1.65) | (1.33) | (2.77) | (2.13) | (4.41) |
| Pinellas | (0.85) | (1.77) | (1.73) | (3.59) | (2.59) | (5.36) |
| Polk | (0.41) | (0.85) | (0.71) | (1.48) | (1.11) | (2.33) |
| Putnam | (0.07) | (0.13) | (0.10) | (0.20) | (0.17) | (0.33) |
| St_Johns | (0.45) | (0.94) | (0.65) | (1.36) | (1.10) | (2.30) |
| St_Lucie | (0.81) | (1.65) | (1.88) | (3.82) | (2.70) | (5.46) |
| Santa Rosa | (0.08) | (0.17) | (0.10) | (0.20) | (0.18) | (0.37) |
| Sarasota | (0.34) | (0.70) | (0.36) | (0.72) | (0.70) | (1.42) |
| Seminole | (0.33) | (0.67) | (0.58) | (1.18) | (0.91) | (1.85) |
| Sumter | (0.20) | (0.41) | (0.23) | (0.48) | (0.43) | (0.89) |
| Suwannee | (0.04) | (0.09) | (0.07) | (0.15) | (0.11) | (0.23) |
| Taylor | (0.01) | (0.02) | (0.02) | (0.03) | (0.03) | (0.06) |
| Union | (0.00) | (0.00) | (0.00) | (0.01) | (0.01) | (0.01) |
| Volusia | (0.62) | (1.28) | (1.38) | (2.84) | (2.00) | (4.12) |
| Wakulla | (0.03) | (0.06) | (0.04) | (0.08) | (0.07) | (0.14) |
| Walton | (0.05) | (0.10) | (0.05) | (0.11) | (0.10) | (0.20) |
| Washington | (0.01) | (0.02) | (0.02) | (0.04) | (0.03) | (0.06) |
| Statewide Total | (20.2) | (41.5) | (34.6) | (71.1) | (54.8) | (112.6) |

## Adopted Impact By County

FY 2030-31

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | (0.27) | (0.37) | (0.58) | (0.81) | (0.85) | (1.18) |
| Baker | (0.04) | (0.06) | (0.07) | (0.09) | (0.11) | (0.15) |
| Bay | (0.26) | (0.35) | (0.35) | (0.46) | (0.60) | (0.81) |
| Bradford | (0.01) | (0.02) | (0.03) | (0.04) | (0.04) | (0.06) |
| Brevard | (2.59) | (3.61) | (3.28) | (4.56) | (5.87) | (8.16) |
| Broward | (2.74) | (3.80) | (5.55) | (7.70) | (8.29) | (11.50) |
| Calhoun | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Charlotte | (0.48) | (0.67) | (0.63) | (0.88) | (1.10) | (1.55) |
| Citrus | (0.36) | (0.50) | (0.61) | (0.84) | (0.97) | (1.34) |
| Clay | (0.51) | (0.70) | (0.72) | (0.99) | (1.24) | (1.69) |
| Collier | (0.34) | (0.47) | (0.41) | (0.58) | (0.75) | (1.05) |
| Columbia | (0.05) | (0.07) | (0.08) | (0.11) | (0.14) | (0.19) |
| Miami-Dade | (1.94) | (2.69) | (3.37) | (4.66) | (5.31) | (7.35) |
| DeSoto | (0.02) | (0.03) | (0.04) | (0.05) | (0.06) | (0.08) |
| Dixie | (0.00) | (0.01) | (0.01) | (0.01) | (0.02) | (0.02) |
| Duval | (0.91) | (1.26) | (1.63) | (2.25) | (2.54) | (3.51) |
| Escambia | (0.14) | (0.19) | (0.25) | (0.34) | (0.39) | (0.53) |
| Flagler | (0.35) | (0.49) | (0.73) | (1.02) | (1.09) | (1.52) |
| Franklin | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Gadsden | (0.01) | (0.02) | (0.02) | (0.03) | (0.04) | (0.05) |
| Gilchrist | (0.04) | (0.05) | (0.07) | (0.10) | (0.11) | (0.15) |
| Glades | (0.01) | (0.02) | (0.03) | (0.04) | (0.04) | (0.05) |
| Gulf | (0.01) | (0.02) | (0.02) | (0.02) | (0.03) | (0.04) |
| Hamilton | (0.01) | (0.01) | (0.02) | (0.03) | (0.03) | (0.04) |
| Hardee | (0.01) | (0.02) | (0.02) | (0.03) | (0.04) | (0.05) |
| Hendry | (0.06) | (0.08) | (0.12) | (0.17) | (0.18) | (0.25) |
| Hernando | (0.37) | (0.52) | (0.49) | (0.68) | (0.86) | (1.20) |
| Highlands | (0.09) | (0.13) | (0.14) | (0.20) | (0.24) | (0.33) |
| Hillsborough | (1.58) | (2.22) | (3.62) | (5.06) | (5.20) | (7.27) |
| Holmes | (0.00) | (0.01) | (0.01) | (0.01) | (0.01) | (0.02) |
| Indian River | (0.41) | (0.57) | (0.57) | (0.79) | (0.98) | (1.36) |
| Jackson | (0.02) | (0.03) | (0.03) | (0.04) | (0.05) | (0.07) |
| Jefferson | (0.02) | (0.03) | (0.03) | (0.04) | (0.05) | (0.07) |
| Lafayette | (0.00) | (0.01) | (0.01) | (0.01) | (0.01) | (0.02) |
| Lake | (1.96) | (2.73) | (2.98) | (4.17) | (4.94) | (6.90) |
| Lee | (0.78) | (1.08) | (1.20) | (1.67) | (1.98) | (2.75) |
| Leon | (0.16) | (0.22) | (0.36) | (0.49) | (0.51) | (0.71) |
| Levy | (0.02) | (0.02) | (0.03) | (0.04) | (0.04) | (0.06) |
| Liberty | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Madison | (0.03) | (0.04) | (0.05) | (0.07) | (0.07) | (0.10) |
| Manatee | (0.35) | (0.48) | (0.45) | (0.62) | (0.80) | (1.10) |
| Marion | (0.85) | (1.16) | (1.19) | (1.63) | (2.04) | (2.80) |
| Martin | (0.63) | (0.88) | (1.18) | (1.63) | (1.81) | (2.50) |
| Monroe | (0.03) | (0.04) | (0.06) | (0.08) | (0.09) | (0.12) |
| Nassau | (0.26) | (0.36) | (0.40) | (0.55) | (0.65) | (0.91) |
| Okaloosa | (0.23) | (0.31) | (0.28) | (0.39) | (0.51) | (0.69) |
| Okeechobee | (0.06) | (0.08) | (0.09) | (0.13) | (0.15) | (0.21) |
| Orange | (0.47) | (0.66) | (0.82) | (1.15) | (1.29) | (1.81) |
| Osceola | (0.45) | (0.64) | (0.79) | (1.12) | (1.24) | (1.76) |
| Palm Beach | (2.37) | (3.30) | (4.10) | (5.69) | (6.47) | (8.98) |
| Pasco | (1.18) | (1.65) | (1.98) | (2.77) | (3.17) | (4.41) |
| Pinellas | (1.27) | (1.77) | (2.58) | (3.59) | (3.85) | (5.36) |
| Polk | (0.61) | (0.85) | (1.06) | (1.48) | (1.66) | (2.33) |
| Putnam | (0.10) | (0.13) | (0.15) | (0.20) | (0.24) | (0.33) |
| St_Johns | (0.67) | (0.94) | (0.97) | (1.36) | (1.64) | (2.30) |
| St_Lucie | (1.20) | (1.65) | (2.77) | (3.82) | (3.97) | (5.46) |
| Santa Rosa | (0.12) | (0.17) | (0.15) | (0.20) | (0.27) | (0.37) |
| Sarasota | (0.50) | (0.70) | (0.52) | (0.72) | (1.03) | (1.42) |
| Seminole | (0.48) | (0.67) | (0.85) | (1.18) | (1.34) | (1.85) |
| Sumter | (0.29) | (0.41) | (0.35) | (0.48) | (0.64) | (0.89) |
| Suwannee | (0.06) | (0.09) | (0.11) | (0.15) | (0.17) | (0.23) |
| Taylor | (0.02) | (0.02) | (0.03) | (0.03) | (0.04) | (0.06) |
| Union | (0.00) | (0.00) | (0.01) | (0.01) | (0.01) | (0.01) |
| Volusia | (0.92) | (1.28) | (2.04) | (2.84) | (2.96) | (4.12) |
| Wakulla | (0.04) | (0.06) | (0.06) | (0.08) | (0.10) | (0.14) |
| Walton | (0.07) | (0.10) | (0.08) | (0.11) | (0.15) | (0.20) |
| Washington | (0.01) | (0.02) | (0.03) | (0.04) | (0.04) | (0.06) |
| Statewide Total | (29.9) | (41.5) | (51.2) | (71.1) | (81.1) | (112.6) |

| | A | B | C | D | E | F | G | H |
|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | |
| 2 | Total 2-person Households Porting in 2025 | | | | 11,085 | | | |
| 3 | | | | | | | | |
| 4 | *Assumption 1* | | | | | | | |
| 5 | Percentage married | | 75% | | | | | |
| 6 | | | | | | | | |
| 7 | *Assumption 2* | | | | | | | |
| 8 | Spouse who also has differential in FL | | | | 50% | | | |
| 9 | | | | | | | | |
| 10 | *Assumption 3* | | | | | | | |
| 11 | Amount ported from second person | | | | | | | |
| 12 | *High* | | *Middle* | | *Low* | | | |
| 13 | 100% | | 67% | | 33% | | | |
| 14 | | | | | | | | |
| 15 | | | | | | *of their partner's differential* | | |
| 16 | | | | | | | | |
| 17 | *Assumption 4* | | | | | | | |
| 18 | Additional share - couples moving into one of their current homes | | | | | 40% | | |
| 19 | | | | | | | | |
| 20 | *Impact on School* | | | | | | | |
| 21 | | *High* | | *Middle* | | *Low* | | |
| 22 | | Cash | Recurring | Cash | Recurring | Cash | Recurring | |
| 23 | 2026-27 | $0 | $(58.7 M) | $0 | $(41.5 M) | $0 | $(20.8 M) | |
| 24 | 2027-28 | $(23.2 M) | $(58.7 M) | $(16.4 M) | $(41.5 M) | $(8.4 M) | $(20.8 M) | |
| 25 | 2028-29 | $(17.2 M) | $(58.7 M) | $(12.1 M) | $(41.5 M) | $(6.2 M) | $(20.8 M) | |
| 26 | 2029-30 | $(28.6 M) | $(58.7 M) | $(20.2 M) | $(41.5 M) | $(10.3 M) | $(20.8 M) | |
| 27 | 2030-31 | $(42.3 M) | $(58.7 M) | $(29.9 M) | $(41.5 M) | $(15.1 M) | $(20.8 M) | |
| 28 | | | | | | | | |
| 29 | *Impact on Non-School* | | | | | | | |
| 30 | | *High* | | *Middle* | | *Low* | | |
| 31 | | Cash | Recurring | Cash | Recurring | Cash | Recurring | |
| 32 | 2026-27 | $0 | $(99.7 M) | $0 | $(71.1 M) | $0 | $(37.3 M) | |
| 33 | 2027-28 | $(39.4 M) | $(99.7 M) | $(28.1 M) | $(71.1 M) | $(14.7 M) | $(37.3 M) | |
| 34 | 2028-29 | $(29.1 M) | $(99.7 M) | $(20.8 M) | $(71.1 M) | $(10.9 M) | $(37.3 M) | |
| 35 | 2029-30 | $(48.5 M) | $(99.7 M) | $(34.6 M) | $(71.1 M) | $(18.1 M) | $(37.3 M) | |
| 36 | 2030-31 | $(71.8 M) | $(99.7 M) | $(51.2 M) | $(71.1 M) | $(26.8 M) | $(37.3 M) | |
| 37 | | | | | | | | |
| 38 | *Total Impact* | | | | | | | |
| 39 | | *High* | | *Middle* | | *Low* | | |
| 40 | | Cash | Recurring | Cash | Recurring | Cash | Recurring | |
| 41 | 2026-27 | $0 | $(158.4 M) | $0 | $(112.6 M) | $0 | $(58.0 M) | |
| 42 | 2027-28 | $(62.5 M) | $(158.4 M) | $(44.5 M) | $(112.6 M) | $(23.1 M) | $(58.0 M) | |
| 43 | 2028-29 | $(46.3 M) | $(158.4 M) | $(32.9 M) | $(112.6 M) | $(17.1 M) | $(58.0 M) | |
| 44 | 2029-30 | $(77.1 M) | $(158.4 M) | $(54.8 M) | $(112.6 M) | $(28.4 M) | $(58.0 M) | |
| 45 | 2030-31 | $(114.1 M) | $(158.4 M) | $(81.1 M) | $(112.6 M) | $(41.9 M) | $(58.0 M) | |
| 46 | | | | | | | | |

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Ad Valorem
**Issue**: Property Insurance Relief Homestead Exemption for Non-School Property Tax
**Bill Number(s)**: HJR 209 – Alternative Language

☒ **Entire Bill**
☐ **Partial Bill**:
**Sponsor(s)**: N/A
**Month/Year Impact Begins**: January 1st, 2027
**Date(s) Conference Reviewed**: November 7th, 2025

**Section 1: Narrative**

a. **Current Law**: Section 6 of Article VII of the Florida Constitution provides for the first homestead exemption on the assessed value of a homestead property below $25,000 for both school and non-school taxes and the second homestead exemption on the assessed value of a homestead property greater than $50,000 and less than a CPI annually adjusted maximum for non-school taxes. As of 2025, that maximum is $75,722. Further, any amount of assessed value exempted by an addition to the constitution after January 1, 2025 is to be adjusted annually by CPI.

b. **Proposed Change**: The resolution creates a new exemption exclusively for homestead properties with a comprehensive multiperil property insurance policy. The new exemption amount is on the assessed value of the homestead ranging from the upper bound of the second homestead exemption assessment range to $100,000 + the upper bound of the second homestead exemption assessment range. In 2025, the exemption value of the second homestead exemption is $25,722. This new exemption is grown by CPI each year as it would be added to the constitution after January 1, 2025.

**Section 2: Description of Data and Sources**

2025 Preliminary NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in October 2025
Results of the Ad Valorem Estimating Conference, August 5, 2025
Results of the National Economic Estimating Conference, July 11, 2025
Homeowners Perception of Weather Risks, 2023Q2 Consumer Survey, Insurance Information Institute
2023 American Communities Survey Data, U.S. Census

**Section 3: Methodology (Include Assumptions and Attach Details)**

The bill language indicates that the new exemption covers the non-school assessed value of the homestead ranging from the upper bound of the second homestead exemption assessment range to $100,000 plus the upper bound of the second homestead exemption assessment range, with both the 2nd homestead exemption amount and the new exemption amount growing annually by CPI. Below is a table of the forecasted 2nd homestead exemption amount, based on data from the national economic estimating conference, and the resulting estimate of what the new exemption amount would be and would apply to:

| Roll Year | 2nd Homestead Exemption | | Paragraph (2) | New Exemption | |
|---|---|---|---|---|---|
| | Range | Maximum Exemption Amount | 100k Grown | Range | Maximum Exemption Amount |
| 2026 | 50,000-76,433 | 26,433 | | | |
| 2027 | 50,000-77,064 | 27,064 | 102,386 | 77,064 - 179,450 | 102,386 |
| 2028 | 50,000-77,649 | 27,649 | 104,600 | 77,649 - 182,249 | 104,600 |
| 2029 | 50,000-78,237 | 28,237 | 106,824 | 78,237 - 185,061 | 106,824 |
| 2030 | 50,000-78,839 | 28,839 | 109,102 | 78,839 - 187,941 | 109,102 |
| 2031 | 50,000-79,487 | 29,487 | 111,555 | 79,487 - 191,042 | 111,555 |

The low methodology grows out the just value of the homestead parcels identified in the ad valorem estimating conference using the just value growth rates by county from that conference. Based on the forecast of the save our homes rate, calculable from the national economic estimating conference results, each parcels assessed value growth is determined as the lower of the rate that sets it to just value, the save our homes cap, or 3 percent. For each parcel, the taxable value is calculated as the assessed value each year minus the exemptions present in 2025 excluding the second homestead exemption. That amount is recalculated according to statute and added back each year in the baseline forecast. For the joint resolution forecast, the new homestead exemption is calculated on the range of assessed value presented in the table above and a taxable value under the joint resolution is determined by subtracting

the new exemption amount from the baseline scenario. For each parcel, taxable value is ensured to not drop below $0. The taxable value under the joint resolution scenario minus the taxable value under the baseline scenario then multiplied by the 2024 aggregate county millage rates produces the impact.

The high methodology considers the fact that a county level taxable value estimate is produced by the ad valorem estimating conference. This will not be equal to the sum of each years estimated taxable value in the high estimate due to net switch, new construction, and the dropping and adding of parcels. If the model were forced to use both the just value and taxable value forecasts, negative exemptions would be required from some parcels to meet those rates. As such, the baseline taxable value forecast from the high method is compared to the taxable value forecast from the estimating conference. The impact is adjusted proportionally to the adjustment needed for the taxable values to equal for the county. That is, if for 2029 the high estimate produces a taxable value of 100 and the estimating conference anticipates 120, the impact would be increased by 20%. Likewise had the conference anticipated 80, the impact would be decreased to 80% of its value.

According to the Insurance Information Institute, 88 percent of homeowners have homeowner's insurance, or, 12 percent are uninsured. The 2023 American Communities Survey has state level data on tenure and multiperil insurance. By using those with a tenure indicating a 1 (Owned with mortgage or loan (include home equity loans)) or 2(Owned Free And Clear) and a 0 or "No" for multiperil insurance, one arrives at a rate of 17.3% of homes uninsured in Florida. Further, it is reasonable to assume that it would be individuals with lower wealth (that cannot afford insurance) and higher wealth (that can afford to self-insure) that would be most likely to lack homeowner's insurance. This likely translates to the lower and higher range of just values. It is not clear, however, what share of the higher and lower just values would be at risk, nor is it clear what share of the uninsured would fall into that category rather than the just values closer to the averages. As such, the share taken is taken off of the total, effectively treating all households as equally likely to be uninsured. To allow for some variation by county, the workpapers provide the ability to set a different rate for coastal and inland counties and is designed to aid the user in arriving at 17.3% statewide if the coastal rate is changed.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | $0 | $(4,829.6 M) | | | $(3,683.3 M) | $(3,785.3 M) |
| 2027-28 | $(3,680.2 M) | $(4,829.6 M) | | | $(3,406.0 M) | $(3,785.3 M) |
| 2028-29 | $(3,939.8 M) | $(4,829.6 M) | | | $(3,497.0 M) | $(3,785.3 M) |
| 2029-30 | $(4,219.1 M) | $(4,829.6 M) | | | $(3,588.9 M) | $(3,785.3 M) |
| 2030-31 | $(4,514.8 M) | $(4,829.6 M) | | | $(3,683.3 M) | $(3,785.3 M) |

**Section 4: Proposed Revenue Impact**

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

**Revenue Distribution:** Ad Valorem

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Ad Valorem
**Issue**: Property Insurance Relief Homestead Exemption for Non-School Property Tax
**Bill Number(s)**: HJR 209 – Alternative Language

**Section 5: Consensus Estimate (Adopted: 11/07/2025)** The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

| | 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/(**) |
| 2027-28 | 0.0 | 0.0 | 0.0 | 0.0 | 0/(**) | 0/(**) | 0/(**) | 0/(**) |
| 2028-29 | 0.0 | 0.0 | 0.0 | 0.0 | 0/(**) | 0/(**) | 0/(**) | 0/(**) |
| 2029-30 | 0.0 | 0.0 | 0.0 | 0.0 | 0/(**) | 0/(**) | 0/(**) | 0/(**) |
| 2030-31 | 0.0 | 0.0 | 0.0 | 0.0 | 0/(**) | 0/(**) | 0/(**) | 0/(**) |

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

| | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | 0.0 | 0.0 | 0.0 | (4,851.0) | 0.0 | (4,851.0) |
| 2027-28 | 0.0 | 0.0 | (3,696.5) | (4,851.0) | (3,696.5) | (4,851.0) |
| 2028-29 | 0.0 | 0.0 | (3,957.2) | (4,851.0) | (3,957.2) | (4,851.0) |
| 2029-30 | 0.0 | 0.0 | (4,237.7) | (4,851.0) | (4,237.7) | (4,851.0) |
| 2030-31 | 0.0 | 0.0 | (4,534.8) | (4,851.0) | (4,534.8) | (4,851.0) |

The below table represents these non-school impacts on a county-by-county basis. Note that the figures for each county include all non-school ad valorem levies by the county government and municipalities and special districts within particular county.

## Adopted Impact By County

FY 2026-27

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | 0.0 | (70.6) | 0.0 | (70.6) |
| Baker | 0.0 | 0.0 | 0.0 | (3.8) | 0.0 | (3.8) |
| Bay | 0.0 | 0.0 | 0.0 | (19.0) | 0.0 | (19.0) |
| Bradford | 0.0 | 0.0 | 0.0 | (4.7) | 0.0 | (4.7) |
| Brevard | 0.0 | 0.0 | 0.0 | (123.3) | 0.0 | (123.3) |
| Broward | 0.0 | 0.0 | 0.0 | (521.4) | 0.0 | (521.4) |
| Calhoun | 0.0 | 0.0 | 0.0 | (0.7) | 0.0 | (0.7) |
| Charlotte | 0.0 | 0.0 | 0.0 | (57.1) | 0.0 | (57.1) |
| Citrus | 0.0 | 0.0 | 0.0 | (33.9) | 0.0 | (33.9) |
| Clay | 0.0 | 0.0 | 0.0 | (36.5) | 0.0 | (36.5) |
| Collier | 0.0 | 0.0 | 0.0 | (65.6) | 0.0 | (65.6) |
| Columbia | 0.0 | 0.0 | 0.0 | (7.2) | 0.0 | (7.2) |
| Miami-Dade | 0.0 | 0.0 | 0.0 | (481.6) | 0.0 | (481.6) |
| DeSoto | 0.0 | 0.0 | 0.0 | (3.9) | 0.0 | (3.9) |
| Dixie | 0.0 | 0.0 | 0.0 | (0.8) | 0.0 | (0.8) |
| Duval | 0.0 | 0.0 | 0.0 | (184.0) | 0.0 | (184.0) |
| Escambia | 0.0 | 0.0 | 0.0 | (39.9) | 0.0 | (39.9) |
| Flagler | 0.0 | 0.0 | 0.0 | (54.5) | 0.0 | (54.5) |
| Franklin | 0.0 | 0.0 | 0.0 | (1.1) | 0.0 | (1.1) |
| Gadsden | 0.0 | 0.0 | 0.0 | (3.9) | 0.0 | (3.9) |
| Gilchrist | 0.0 | 0.0 | 0.0 | (3.2) | 0.0 | (3.2) |
| Glades | 0.0 | 0.0 | 0.0 | (1.9) | 0.0 | (1.9) |
| Gulf | 0.0 | 0.0 | 0.0 | (1.6) | 0.0 | (1.6) |
| Hamilton | 0.0 | 0.0 | 0.0 | (1.2) | 0.0 | (1.2) |
| Hardee | 0.0 | 0.0 | 0.0 | (1.5) | 0.0 | (1.5) |
| Hendry | 0.0 | 0.0 | 0.0 | (5.8) | 0.0 | (5.8) |
| Hernando | 0.0 | 0.0 | 0.0 | (40.5) | 0.0 | (40.5) |
| Highlands | 0.0 | 0.0 | 0.0 | (14.2) | 0.0 | (14.2) |
| Hillsborough | 0.0 | 0.0 | 0.0 | (359.9) | 0.0 | (359.9) |
| Holmes | 0.0 | 0.0 | 0.0 | (2.1) | 0.0 | (2.1) |
| Indian River | 0.0 | 0.0 | 0.0 | (39.7) | 0.0 | (39.7) |
| Jackson | 0.0 | 0.0 | 0.0 | (2.3) | 0.0 | (2.3) |
| Jefferson | 0.0 | 0.0 | 0.0 | (1.6) | 0.0 | (1.6) |
| Lafayette | 0.0 | 0.0 | 0.0 | (0.6) | 0.0 | (0.6) |
| Lake | 0.0 | 0.0 | 0.0 | (107.2) | 0.0 | (107.2) |
| Lee | 0.0 | 0.0 | 0.0 | (176.8) | 0.0 | (176.8) |
| Leon | 0.0 | 0.0 | 0.0 | (55.2) | 0.0 | (55.2) |
| Levy | 0.0 | 0.0 | 0.0 | (6.0) | 0.0 | (6.0) |
| Liberty | 0.0 | 0.0 | 0.0 | (0.5) | 0.0 | (0.5) |
| Madison | 0.0 | 0.0 | 0.0 | (1.7) | 0.0 | (1.7) |
| Manatee | 0.0 | 0.0 | 0.0 | (84.3) | 0.0 | (84.3) |
| Marion | 0.0 | 0.0 | 0.0 | (77.6) | 0.0 | (77.6) |
| Martin | 0.0 | 0.0 | 0.0 | (49.5) | 0.0 | (49.5) |
| Monroe | 0.0 | 0.0 | 0.0 | (9.4) | 0.0 | (9.4) |
| Nassau | 0.0 | 0.0 | 0.0 | (31.6) | 0.0 | (31.6) |
| Okaloosa | 0.0 | 0.0 | 0.0 | (22.6) | 0.0 | (22.6) |
| Okeechobee | 0.0 | 0.0 | 0.0 | (4.4) | 0.0 | (4.4) |
| Orange | 0.0 | 0.0 | 0.0 | (281.1) | 0.0 | (281.1) |
| Osceola | 0.0 | 0.0 | 0.0 | (96.4) | 0.0 | (96.4) |
| Palm Beach | 0.0 | 0.0 | 0.0 | (396.6) | 0.0 | (396.6) |
| Pasco | 0.0 | 0.0 | 0.0 | (161.6) | 0.0 | (161.6) |
| Pinellas | 0.0 | 0.0 | 0.0 | (245.2) | 0.0 | (245.2) |
| Polk | 0.0 | 0.0 | 0.0 | (138.0) | 0.0 | (138.0) |
| Putnam | 0.0 | 0.0 | 0.0 | (7.1) | 0.0 | (7.1) |
| St_Johns | 0.0 | 0.0 | 0.0 | (85.2) | 0.0 | (85.2) |
| St_Lucie | 0.0 | 0.0 | 0.0 | (195.3) | 0.0 | (195.3) |
| Santa Rosa | 0.0 | 0.0 | 0.0 | (26.8) | 0.0 | (26.8) |
| Sarasota | 0.0 | 0.0 | 0.0 | (81.7) | 0.0 | (81.7) |
| Seminole | 0.0 | 0.0 | 0.0 | (94.0) | 0.0 | (94.0) |
| Sumter | 0.0 | 0.0 | 0.0 | (39.7) | 0.0 | (39.7) |
| Suwannee | 0.0 | 0.0 | 0.0 | (6.1) | 0.0 | (6.1) |
| Taylor | 0.0 | 0.0 | 0.0 | (1.3) | 0.0 | (1.3) |
| Union | 0.0 | 0.0 | 0.0 | (0.8) | 0.0 | (0.8) |
| Volusia | 0.0 | 0.0 | 0.0 | (160.4) | 0.0 | (160.4) |
| Wakulla | 0.0 | 0.0 | 0.0 | (5.2) | 0.0 | (5.2) |
| Walton | 0.0 | 0.0 | 0.0 | (9.7) | 0.0 | (9.7) |
| Washington | 0.0 | 0.0 | 0.0 | (2.4) | 0.0 | (2.4) |
| Statewide Total | 0.0 | 0.0 | 0.0 | (4,851.0) | 0.0 | (4,851.0) |

## Adopted Impact By County

FY 2027-28

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | (54.2) | (70.6) | (54.2) | (70.6) |
| Baker | 0.0 | 0.0 | (3.1) | (3.8) | (3.1) | (3.8) |
| Bay | 0.0 | 0.0 | (18.7) | (19.0) | (18.7) | (19.0) |
| Bradford | 0.0 | 0.0 | (3.4) | (4.7) | (3.4) | (4.7) |
| Brevard | 0.0 | 0.0 | (93.7) | (123.3) | (93.7) | (123.3) |
| Broward | 0.0 | 0.0 | (399.6) | (521.4) | (399.6) | (521.4) |
| Calhoun | 0.0 | 0.0 | (0.7) | (0.7) | (0.7) | (0.7) |
| Charlotte | 0.0 | 0.0 | (41.4) | (57.1) | (41.4) | (57.1) |
| Citrus | 0.0 | 0.0 | (28.0) | (33.9) | (28.0) | (33.9) |
| Clay | 0.0 | 0.0 | (32.1) | (36.5) | (32.1) | (36.5) |
| Collier | 0.0 | 0.0 | (49.0) | (65.6) | (49.0) | (65.6) |
| Columbia | 0.0 | 0.0 | (6.5) | (7.2) | (6.5) | (7.2) |
| Miami-Dade | 0.0 | 0.0 | (379.6) | (481.6) | (379.6) | (481.6) |
| DeSoto | 0.0 | 0.0 | (3.0) | (3.9) | (3.0) | (3.9) |
| Dixie | 0.0 | 0.0 | (0.9) | (0.8) | (0.9) | (0.8) |
| Duval | 0.0 | 0.0 | (149.1) | (184.0) | (149.1) | (184.0) |
| Escambia | 0.0 | 0.0 | (33.1) | (39.9) | (33.1) | (39.9) |
| Flagler | 0.0 | 0.0 | (38.9) | (54.5) | (38.9) | (54.5) |
| Franklin | 0.0 | 0.0 | (1.1) | (1.1) | (1.1) | (1.1) |
| Gadsden | 0.0 | 0.0 | (3.8) | (3.9) | (3.8) | (3.9) |
| Gilchrist | 0.0 | 0.0 | (2.4) | (3.2) | (2.4) | (3.2) |
| Glades | 0.0 | 0.0 | (1.4) | (1.9) | (1.4) | (1.9) |
| Gulf | 0.0 | 0.0 | (1.4) | (1.6) | (1.4) | (1.6) |
| Hamilton | 0.0 | 0.0 | (0.9) | (1.2) | (0.9) | (1.2) |
| Hardee | 0.0 | 0.0 | (1.4) | (1.5) | (1.4) | (1.5) |
| Hendry | 0.0 | 0.0 | (4.7) | (5.8) | (4.7) | (5.8) |
| Hernando | 0.0 | 0.0 | (29.9) | (40.5) | (29.9) | (40.5) |
| Highlands | 0.0 | 0.0 | (10.8) | (14.2) | (10.8) | (14.2) |
| Hillsborough | 0.0 | 0.0 | (262.4) | (359.9) | (262.4) | (359.9) |
| Holmes | 0.0 | 0.0 | (1.5) | (2.1) | (1.5) | (2.1) |
| Indian River | 0.0 | 0.0 | (29.6) | (39.7) | (29.6) | (39.7) |
| Jackson | 0.0 | 0.0 | (2.6) | (2.3) | (2.6) | (2.3) |
| Jefferson | 0.0 | 0.0 | (1.5) | (1.6) | (1.5) | (1.6) |
| Lafayette | 0.0 | 0.0 | (0.6) | (0.6) | (0.6) | (0.6) |
| Lake | 0.0 | 0.0 | (77.0) | (107.2) | (77.0) | (107.2) |
| Lee | 0.0 | 0.0 | (132.6) | (176.8) | (132.6) | (176.8) |
| Leon | 0.0 | 0.0 | (47.2) | (55.2) | (47.2) | (55.2) |
| Levy | 0.0 | 0.0 | (5.2) | (6.0) | (5.2) | (6.0) |
| Liberty | 0.0 | 0.0 | (0.4) | (0.5) | (0.4) | (0.5) |
| Madison | 0.0 | 0.0 | (1.3) | (1.7) | (1.3) | (1.7) |
| Manatee | 0.0 | 0.0 | (68.6) | (84.3) | (68.6) | (84.3) |
| Marion | 0.0 | 0.0 | (63.7) | (77.6) | (63.7) | (77.6) |
| Martin | 0.0 | 0.0 | (39.3) | (49.5) | (39.3) | (49.5) |
| Monroe | 0.0 | 0.0 | (7.4) | (9.4) | (7.4) | (9.4) |
| Nassau | 0.0 | 0.0 | (23.7) | (31.6) | (23.7) | (31.6) |
| Okaloosa | 0.0 | 0.0 | (21.0) | (22.6) | (21.0) | (22.6) |
| Okeechobee | 0.0 | 0.0 | (3.5) | (4.4) | (3.5) | (4.4) |
| Orange | 0.0 | 0.0 | (205.7) | (281.1) | (205.7) | (281.1) |
| Osceola | 0.0 | 0.0 | (62.5) | (96.4) | (62.5) | (96.4) |
| Palm Beach | 0.0 | 0.0 | (302.7) | (396.6) | (302.7) | (396.6) |
| Pasco | 0.0 | 0.0 | (118.3) | (161.6) | (118.3) | (161.6) |
| Pinellas | 0.0 | 0.0 | (187.0) | (245.2) | (187.0) | (245.2) |
| Polk | 0.0 | 0.0 | (99.3) | (138.0) | (99.3) | (138.0) |
| Putnam | 0.0 | 0.0 | (6.8) | (7.1) | (6.8) | (7.1) |
| St_Johns | 0.0 | 0.0 | (61.4) | (85.2) | (61.4) | (85.2) |
| St_Lucie | 0.0 | 0.0 | (136.7) | (195.3) | (136.7) | (195.3) |
| Santa Rosa | 0.0 | 0.0 | (22.3) | (26.8) | (22.3) | (26.8) |
| Sarasota | 0.0 | 0.0 | (67.1) | (81.7) | (67.1) | (81.7) |
| Seminole | 0.0 | 0.0 | (75.0) | (94.0) | (75.0) | (94.0) |
| Sumter | 0.0 | 0.0 | (28.8) | (39.7) | (28.8) | (39.7) |
| Suwannee | 0.0 | 0.0 | (4.4) | (6.1) | (4.4) | (6.1) |
| Taylor | 0.0 | 0.0 | (1.2) | (1.3) | (1.2) | (1.3) |
| Union | 0.0 | 0.0 | (0.8) | (0.8) | (0.8) | (0.8) |
| Volusia | 0.0 | 0.0 | (121.2) | (160.4) | (121.2) | (160.4) |
| Wakulla | 0.0 | 0.0 | (4.4) | (5.2) | (4.4) | (5.2) |
| Walton | 0.0 | 0.0 | (7.0) | (9.7) | (7.0) | (9.7) |
| Washington | 0.0 | 0.0 | (2.0) | (2.4) | (2.0) | (2.4) |
| Statewide Total | 0.0 | 0.0 | (3,696.5) | (4,851.0) | (3,696.5) | (4,851.0) |

## Adopted Impact By County

FY 2028-29

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | (58.2) | (70.6) | (58.2) | (70.6) |
| Baker | 0.0 | 0.0 | (3.3) | (3.8) | (3.3) | (3.8) |
| Bay | 0.0 | 0.0 | (19.1) | (19.0) | (19.1) | (19.0) |
| Bradford | 0.0 | 0.0 | (3.7) | (4.7) | (3.7) | (4.7) |
| Brevard | 0.0 | 0.0 | (100.3) | (123.3) | (100.3) | (123.3) |
| Broward | 0.0 | 0.0 | (428.1) | (521.4) | (428.1) | (521.4) |
| Calhoun | 0.0 | 0.0 | (0.7) | (0.7) | (0.7) | (0.7) |
| Charlotte | 0.0 | 0.0 | (44.4) | (57.1) | (44.4) | (57.1) |
| Citrus | 0.0 | 0.0 | (29.4) | (33.9) | (29.4) | (33.9) |
| Clay | 0.0 | 0.0 | (33.3) | (36.5) | (33.3) | (36.5) |
| Collier | 0.0 | 0.0 | (52.6) | (65.6) | (52.6) | (65.6) |
| Columbia | 0.0 | 0.0 | (6.7) | (7.2) | (6.7) | (7.2) |
| Miami-Dade | 0.0 | 0.0 | (402.4) | (481.6) | (402.4) | (481.6) |
| DeSoto | 0.0 | 0.0 | (3.2) | (3.9) | (3.2) | (3.9) |
| Dixie | 0.0 | 0.0 | (0.9) | (0.8) | (0.9) | (0.8) |
| Duval | 0.0 | 0.0 | (156.9) | (184.0) | (156.9) | (184.0) |
| Escambia | 0.0 | 0.0 | (34.6) | (39.9) | (34.6) | (39.9) |
| Flagler | 0.0 | 0.0 | (42.4) | (54.5) | (42.4) | (54.5) |
| Franklin | 0.0 | 0.0 | (1.1) | (1.1) | (1.1) | (1.1) |
| Gadsden | 0.0 | 0.0 | (3.8) | (3.9) | (3.8) | (3.9) |
| Gilchrist | 0.0 | 0.0 | (2.6) | (3.2) | (2.6) | (3.2) |
| Glades | 0.0 | 0.0 | (1.5) | (1.9) | (1.5) | (1.9) |
| Gulf | 0.0 | 0.0 | (1.5) | (1.6) | (1.5) | (1.6) |
| Hamilton | 0.0 | 0.0 | (0.9) | (1.2) | (0.9) | (1.2) |
| Hardee | 0.0 | 0.0 | (1.4) | (1.5) | (1.4) | (1.5) |
| Hendry | 0.0 | 0.0 | (5.0) | (5.8) | (5.0) | (5.8) |
| Hernando | 0.0 | 0.0 | (32.3) | (40.5) | (32.3) | (40.5) |
| Highlands | 0.0 | 0.0 | (11.6) | (14.2) | (11.6) | (14.2) |
| Hillsborough | 0.0 | 0.0 | (282.2) | (359.9) | (282.2) | (359.9) |
| Holmes | 0.0 | 0.0 | (1.6) | (2.1) | (1.6) | (2.1) |
| Indian River | 0.0 | 0.0 | (31.8) | (39.7) | (31.8) | (39.7) |
| Jackson | 0.0 | 0.0 | (2.5) | (2.3) | (2.5) | (2.3) |
| Jefferson | 0.0 | 0.0 | (1.6) | (1.6) | (1.6) | (1.6) |
| Lafayette | 0.0 | 0.0 | (0.6) | (0.6) | (0.6) | (0.6) |
| Lake | 0.0 | 0.0 | (83.8) | (107.2) | (83.8) | (107.2) |
| Lee | 0.0 | 0.0 | (143.4) | (176.8) | (143.4) | (176.8) |
| Leon | 0.0 | 0.0 | (49.1) | (55.2) | (49.1) | (55.2) |
| Levy | 0.0 | 0.0 | (5.5) | (6.0) | (5.5) | (6.0) |
| Liberty | 0.0 | 0.0 | (0.4) | (0.5) | (0.4) | (0.5) |
| Madison | 0.0 | 0.0 | (1.4) | (1.7) | (1.4) | (1.7) |
| Manatee | 0.0 | 0.0 | (72.1) | (84.3) | (72.1) | (84.3) |
| Marion | 0.0 | 0.0 | (67.3) | (77.6) | (67.3) | (77.6) |
| Martin | 0.0 | 0.0 | (41.7) | (49.5) | (41.7) | (49.5) |
| Monroe | 0.0 | 0.0 | (7.8) | (9.4) | (7.8) | (9.4) |
| Nassau | 0.0 | 0.0 | (25.6) | (31.6) | (25.6) | (31.6) |
| Okaloosa | 0.0 | 0.0 | (21.5) | (22.6) | (21.5) | (22.6) |
| Okeechobee | 0.0 | 0.0 | (3.8) | (4.4) | (3.8) | (4.4) |
| Orange | 0.0 | 0.0 | (220.8) | (281.1) | (220.8) | (281.1) |
| Osceola | 0.0 | 0.0 | (69.5) | (96.4) | (69.5) | (96.4) |
| Palm Beach | 0.0 | 0.0 | (324.2) | (396.6) | (324.2) | (396.6) |
| Pasco | 0.0 | 0.0 | (128.1) | (161.6) | (128.1) | (161.6) |
| Pinellas | 0.0 | 0.0 | (197.9) | (245.2) | (197.9) | (245.2) |
| Polk | 0.0 | 0.0 | (107.2) | (138.0) | (107.2) | (138.0) |
| Putnam | 0.0 | 0.0 | (6.9) | (7.1) | (6.9) | (7.1) |
| St_Johns | 0.0 | 0.0 | (66.7) | (85.2) | (66.7) | (85.2) |
| St_Lucie | 0.0 | 0.0 | (154.5) | (195.3) | (154.5) | (195.3) |
| Santa Rosa | 0.0 | 0.0 | (23.4) | (26.8) | (23.4) | (26.8) |
| Sarasota | 0.0 | 0.0 | (70.1) | (81.7) | (70.1) | (81.7) |
| Seminole | 0.0 | 0.0 | (79.4) | (94.0) | (79.4) | (94.0) |
| Sumter | 0.0 | 0.0 | (31.4) | (39.7) | (31.4) | (39.7) |
| Suwannee | 0.0 | 0.0 | (4.8) | (6.1) | (4.8) | (6.1) |
| Taylor | 0.0 | 0.0 | (1.2) | (1.3) | (1.2) | (1.3) |
| Union | 0.0 | 0.0 | (0.9) | (0.8) | (0.9) | (0.8) |
| Volusia | 0.0 | 0.0 | (130.0) | (160.4) | (130.0) | (160.4) |
| Wakulla | 0.0 | 0.0 | (4.6) | (5.2) | (4.6) | (5.2) |
| Walton | 0.0 | 0.0 | (7.6) | (9.7) | (7.6) | (9.7) |
| Washington | 0.0 | 0.0 | (2.1) | (2.4) | (2.1) | (2.4) |
| Statewide Total | 0.0 | 0.0 | (3,957.2) | (4,851.0) | (3,957.2) | (4,851.0) |

## Adopted Impact By County

FY 2029-30

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | (62.4) | (70.6) | (62.4) | (70.6) |
| Baker | 0.0 | 0.0 | (3.5) | (3.8) | (3.5) | (3.8) |
| Bay | 0.0 | 0.0 | (19.1) | (19.0) | (19.1) | (19.0) |
| Bradford | 0.0 | 0.0 | (4.0) | (4.7) | (4.0) | (4.7) |
| Brevard | 0.0 | 0.0 | (107.4) | (123.3) | (107.4) | (123.3) |
| Broward | 0.0 | 0.0 | (457.4) | (521.4) | (457.4) | (521.4) |
| Calhoun | 0.0 | 0.0 | (0.7) | (0.7) | (0.7) | (0.7) |
| Charlotte | 0.0 | 0.0 | (48.2) | (57.1) | (48.2) | (57.1) |
| Citrus | 0.0 | 0.0 | (30.9) | (33.9) | (30.9) | (33.9) |
| Clay | 0.0 | 0.0 | (34.4) | (36.5) | (34.4) | (36.5) |
| Collier | 0.0 | 0.0 | (56.6) | (65.6) | (56.6) | (65.6) |
| Columbia | 0.0 | 0.0 | (6.9) | (7.2) | (6.9) | (7.2) |
| Miami-Dade | 0.0 | 0.0 | (427.2) | (481.6) | (427.2) | (481.6) |
| DeSoto | 0.0 | 0.0 | (3.4) | (3.9) | (3.4) | (3.9) |
| Dixie | 0.0 | 0.0 | (0.9) | (0.8) | (0.9) | (0.8) |
| Duval | 0.0 | 0.0 | (165.4) | (184.0) | (165.4) | (184.0) |
| Escambia | 0.0 | 0.0 | (36.3) | (39.9) | (36.3) | (39.9) |
| Flagler | 0.0 | 0.0 | (46.1) | (54.5) | (46.1) | (54.5) |
| Franklin | 0.0 | 0.0 | (1.1) | (1.1) | (1.1) | (1.1) |
| Gadsden | 0.0 | 0.0 | (3.9) | (3.9) | (3.9) | (3.9) |
| Gilchrist | 0.0 | 0.0 | (2.8) | (3.2) | (2.8) | (3.2) |
| Glades | 0.0 | 0.0 | (1.6) | (1.9) | (1.6) | (1.9) |
| Gulf | 0.0 | 0.0 | (1.5) | (1.6) | (1.5) | (1.6) |
| Hamilton | 0.0 | 0.0 | (1.0) | (1.2) | (1.0) | (1.2) |
| Hardee | 0.0 | 0.0 | (1.5) | (1.5) | (1.5) | (1.5) |
| Hendry | 0.0 | 0.0 | (5.3) | (5.8) | (5.3) | (5.8) |
| Hernando | 0.0 | 0.0 | (34.8) | (40.5) | (34.8) | (40.5) |
| Highlands | 0.0 | 0.0 | (12.4) | (14.2) | (12.4) | (14.2) |
| Hillsborough | 0.0 | 0.0 | (305.7) | (359.9) | (305.7) | (359.9) |
| Holmes | 0.0 | 0.0 | (1.8) | (2.1) | (1.8) | (2.1) |
| Indian River | 0.0 | 0.0 | (34.3) | (39.7) | (34.3) | (39.7) |
| Jackson | 0.0 | 0.0 | (2.5) | (2.3) | (2.5) | (2.3) |
| Jefferson | 0.0 | 0.0 | (1.6) | (1.6) | (1.6) | (1.6) |
| Lafayette | 0.0 | 0.0 | (0.6) | (0.6) | (0.6) | (0.6) |
| Lake | 0.0 | 0.0 | (91.1) | (107.2) | (91.1) | (107.2) |
| Lee | 0.0 | 0.0 | (154.1) | (176.8) | (154.1) | (176.8) |
| Leon | 0.0 | 0.0 | (51.0) | (55.2) | (51.0) | (55.2) |
| Levy | 0.0 | 0.0 | (5.7) | (6.0) | (5.7) | (6.0) |
| Liberty | 0.0 | 0.0 | (0.4) | (0.5) | (0.4) | (0.5) |
| Madison | 0.0 | 0.0 | (1.5) | (1.7) | (1.5) | (1.7) |
| Manatee | 0.0 | 0.0 | (75.9) | (84.3) | (75.9) | (84.3) |
| Marion | 0.0 | 0.0 | (70.7) | (77.6) | (70.7) | (77.6) |
| Martin | 0.0 | 0.0 | (44.2) | (49.5) | (44.2) | (49.5) |
| Monroe | 0.0 | 0.0 | (8.3) | (9.4) | (8.3) | (9.4) |
| Nassau | 0.0 | 0.0 | (27.5) | (31.6) | (27.5) | (31.6) |
| Okaloosa | 0.0 | 0.0 | (21.9) | (22.6) | (21.9) | (22.6) |
| Okeechobee | 0.0 | 0.0 | (4.0) | (4.4) | (4.0) | (4.4) |
| Orange | 0.0 | 0.0 | (239.0) | (281.1) | (239.0) | (281.1) |
| Osceola | 0.0 | 0.0 | (77.5) | (96.4) | (77.5) | (96.4) |
| Palm Beach | 0.0 | 0.0 | (346.8) | (396.6) | (346.8) | (396.6) |
| Pasco | 0.0 | 0.0 | (138.5) | (161.6) | (138.5) | (161.6) |
| Pinellas | 0.0 | 0.0 | (212.0) | (245.2) | (212.0) | (245.2) |
| Polk | 0.0 | 0.0 | (116.5) | (138.0) | (116.5) | (138.0) |
| Putnam | 0.0 | 0.0 | (7.0) | (7.1) | (7.0) | (7.1) |
| St_Johns | 0.0 | 0.0 | (72.4) | (85.2) | (72.4) | (85.2) |
| St_Lucie | 0.0 | 0.0 | (170.5) | (195.3) | (170.5) | (195.3) |
| Santa Rosa | 0.0 | 0.0 | (24.5) | (26.8) | (24.5) | (26.8) |
| Sarasota | 0.0 | 0.0 | (73.7) | (81.7) | (73.7) | (81.7) |
| Seminole | 0.0 | 0.0 | (84.0) | (94.0) | (84.0) | (94.0) |
| Sumter | 0.0 | 0.0 | (34.1) | (39.7) | (34.1) | (39.7) |
| Suwannee | 0.0 | 0.0 | (5.3) | (6.1) | (5.3) | (6.1) |
| Taylor | 0.0 | 0.0 | (1.3) | (1.3) | (1.3) | (1.3) |
| Union | 0.0 | 0.0 | (0.8) | (0.8) | (0.8) | (0.8) |
| Volusia | 0.0 | 0.0 | (139.4) | (160.4) | (139.4) | (160.4) |
| Wakulla | 0.0 | 0.0 | (4.8) | (5.2) | (4.8) | (5.2) |
| Walton | 0.0 | 0.0 | (8.2) | (9.7) | (8.2) | (9.7) |
| Washington | 0.0 | 0.0 | (2.2) | (2.4) | (2.2) | (2.4) |
| Statewide Total | 0.0 | 0.0 | (4,237.7) | (4,851.0) | (4,237.7) | (4,851.0) |

## Adopted Impact By County

FY 2030-31

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | (66.5) | (70.6) | (66.5) | (70.6) |
| Baker | 0.0 | 0.0 | (3.7) | (3.8) | (3.7) | (3.8) |
| Bay | 0.0 | 0.0 | (19.1) | (19.0) | (19.1) | (19.0) |
| Bradford | 0.0 | 0.0 | (4.4) | (4.7) | (4.4) | (4.7) |
| Brevard | 0.0 | 0.0 | (115.1) | (123.3) | (115.1) | (123.3) |
| Broward | 0.0 | 0.0 | (488.4) | (521.4) | (488.4) | (521.4) |
| Calhoun | 0.0 | 0.0 | (0.7) | (0.7) | (0.7) | (0.7) |
| Charlotte | 0.0 | 0.0 | (52.4) | (57.1) | (52.4) | (57.1) |
| Citrus | 0.0 | 0.0 | (32.4) | (33.9) | (32.4) | (33.9) |
| Clay | 0.0 | 0.0 | (35.5) | (36.5) | (35.5) | (36.5) |
| Collier | 0.0 | 0.0 | (60.9) | (65.6) | (60.9) | (65.6) |
| Columbia | 0.0 | 0.0 | (7.0) | (7.2) | (7.0) | (7.2) |
| Miami-Dade | 0.0 | 0.0 | (453.6) | (481.6) | (453.6) | (481.6) |
| DeSoto | 0.0 | 0.0 | (3.6) | (3.9) | (3.6) | (3.9) |
| Dixie | 0.0 | 0.0 | (0.8) | (0.8) | (0.8) | (0.8) |
| Duval | 0.0 | 0.0 | (174.5) | (184.0) | (174.5) | (184.0) |
| Escambia | 0.0 | 0.0 | (38.1) | (39.9) | (38.1) | (39.9) |
| Flagler | 0.0 | 0.0 | (50.1) | (54.5) | (50.1) | (54.5) |
| Franklin | 0.0 | 0.0 | (1.1) | (1.1) | (1.1) | (1.1) |
| Gadsden | 0.0 | 0.0 | (3.9) | (3.9) | (3.9) | (3.9) |
| Gilchrist | 0.0 | 0.0 | (3.0) | (3.2) | (3.0) | (3.2) |
| Glades | 0.0 | 0.0 | (1.8) | (1.9) | (1.8) | (1.9) |
| Gulf | 0.0 | 0.0 | (1.6) | (1.6) | (1.6) | (1.6) |
| Hamilton | 0.0 | 0.0 | (1.1) | (1.2) | (1.1) | (1.2) |
| Hardee | 0.0 | 0.0 | (1.5) | (1.5) | (1.5) | (1.5) |
| Hendry | 0.0 | 0.0 | (5.5) | (5.8) | (5.5) | (5.8) |
| Hernando | 0.0 | 0.0 | (37.5) | (40.5) | (37.5) | (40.5) |
| Highlands | 0.0 | 0.0 | (13.2) | (14.2) | (13.2) | (14.2) |
| Hillsborough | 0.0 | 0.0 | (331.7) | (359.9) | (331.7) | (359.9) |
| Holmes | 0.0 | 0.0 | (1.9) | (2.1) | (1.9) | (2.1) |
| Indian River | 0.0 | 0.0 | (36.9) | (39.7) | (36.9) | (39.7) |
| Jackson | 0.0 | 0.0 | (2.4) | (2.3) | (2.4) | (2.3) |
| Jefferson | 0.0 | 0.0 | (1.6) | (1.6) | (1.6) | (1.6) |
| Lafayette | 0.0 | 0.0 | (0.6) | (0.6) | (0.6) | (0.6) |
| Lake | 0.0 | 0.0 | (98.8) | (107.2) | (98.8) | (107.2) |
| Lee | 0.0 | 0.0 | (165.1) | (176.8) | (165.1) | (176.8) |
| Leon | 0.0 | 0.0 | (53.1) | (55.2) | (53.1) | (55.2) |
| Levy | 0.0 | 0.0 | (5.9) | (6.0) | (5.9) | (6.0) |
| Liberty | 0.0 | 0.0 | (0.5) | (0.5) | (0.5) | (0.5) |
| Madison | 0.0 | 0.0 | (1.6) | (1.7) | (1.6) | (1.7) |
| Manatee | 0.0 | 0.0 | (80.0) | (84.3) | (80.0) | (84.3) |
| Marion | 0.0 | 0.0 | (74.1) | (77.6) | (74.1) | (77.6) |
| Martin | 0.0 | 0.0 | (46.7) | (49.5) | (46.7) | (49.5) |
| Monroe | 0.0 | 0.0 | (8.8) | (9.4) | (8.8) | (9.4) |
| Nassau | 0.0 | 0.0 | (29.5) | (31.6) | (29.5) | (31.6) |
| Okaloosa | 0.0 | 0.0 | (22.3) | (22.6) | (22.3) | (22.6) |
| Okeechobee | 0.0 | 0.0 | (4.2) | (4.4) | (4.2) | (4.4) |
| Orange | 0.0 | 0.0 | (259.3) | (281.1) | (259.3) | (281.1) |
| Osceola | 0.0 | 0.0 | (86.5) | (96.4) | (86.5) | (96.4) |
| Palm Beach | 0.0 | 0.0 | (370.9) | (396.6) | (370.9) | (396.6) |
| Pasco | 0.0 | 0.0 | (149.6) | (161.6) | (149.6) | (161.6) |
| Pinellas | 0.0 | 0.0 | (228.0) | (245.2) | (228.0) | (245.2) |
| Polk | 0.0 | 0.0 | (126.9) | (138.0) | (126.9) | (138.0) |
| Putnam | 0.0 | 0.0 | (7.1) | (7.1) | (7.1) | (7.1) |
| St_Johns | 0.0 | 0.0 | (78.5) | (85.2) | (78.5) | (85.2) |
| St_Lucie | 0.0 | 0.0 | (182.9) | (195.3) | (182.9) | (195.3) |
| Santa Rosa | 0.0 | 0.0 | (25.6) | (26.8) | (25.6) | (26.8) |
| Sarasota | 0.0 | 0.0 | (77.6) | (81.7) | (77.6) | (81.7) |
| Seminole | 0.0 | 0.0 | (88.9) | (94.0) | (88.9) | (94.0) |
| Sumter | 0.0 | 0.0 | (36.8) | (39.7) | (36.8) | (39.7) |
| Suwannee | 0.0 | 0.0 | (5.7) | (6.1) | (5.7) | (6.1) |
| Taylor | 0.0 | 0.0 | (1.3) | (1.3) | (1.3) | (1.3) |
| Union | 0.0 | 0.0 | (0.8) | (0.8) | (0.8) | (0.8) |
| Volusia | 0.0 | 0.0 | (149.5) | (160.4) | (149.5) | (160.4) |
| Wakulla | 0.0 | 0.0 | (5.0) | (5.2) | (5.0) | (5.2) |
| Walton | 0.0 | 0.0 | (9.0) | (9.7) | (9.0) | (9.7) |
| Washington | 0.0 | 0.0 | (2.3) | (2.4) | (2.3) | (2.4) |
| Statewide Total | 0.0 | 0.0 | (4,534.8) | (4,851.0) | (4,534.8) | (4,851.0) |

| | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | **2025 Aggregate Millage Rates** | | | **Millage Rates to Use:** | | 2024 County Level | |
| 3 | School | 5.9920 | | | | | |
| 4 | Non-School | 10.4758 | | | | | |
| 5 | | | | | | | |
| 6 | Share Uninsured Inland: | 16.9% | | | | | |
| 7 | Share Uninsured Coastal: | 16.9% | | | | | |
| 8 | | | | 16.9% from the U.S. Census Bureau's American Community Survey 5-Year Public Use Mirodata Sample 2019-2023 | | | |
| 9 | | | | | | | |
| 10 | **School Impact** | | | | | | |
| 11 | | High | | Middle | | Low | |
| 12 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 13 | 2026-27 | $0 | $0 | | | $0 | $0 |
| 14 | 2027-28 | $0 | $0 | | | $0 | $0 |
| 15 | 2028-29 | $0 | $0 | | | $0 | $0 |
| 16 | 2029-30 | $0 | $0 | | | $0 | $0 |
| 17 | 2030-31 | $0 | $0 | | | $0 | $0 |
| 18 | | | | | | | |
| 19 | **Non-School Impact** | | | | | | |
| 20 | | High | | Middle | | Low | |
| 21 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 22 | 2026-27 | $0 | $(4,851.0 M) | | | $(3,699.6 M) | $(3,802.0 M) |
| 23 | 2027-28 | $(3,696.5 M) | $(4,851.0 M) | | | $(3,421.0 M) | $(3,802.0 M) |
| 24 | 2028-29 | $(3,957.2 M) | $(4,851.0 M) | | | $(3,512.5 M) | $(3,802.0 M) |
| 25 | 2029-30 | $(4,237.7 M) | $(4,851.0 M) | | | $(3,604.8 M) | $(3,802.0 M) |
| 26 | 2030-31 | $(4,534.8 M) | $(4,851.0 M) | | | $(3,699.6 M) | $(3,802.0 M) |
| 27 | | | | | | | |
| 28 | **Total Impact** | | | | | | |
| 29 | | High | | Middle | | Low | |
| 30 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 31 | 2026-27 | $0 | $(4,851.0 M) | | | $(3,699.6 M) | $(3,802.0 M) |
| 32 | 2027-28 | $(3,696.5 M) | $(4,851.0 M) | | | $(3,421.0 M) | $(3,802.0 M) |
| 33 | 2028-29 | $(3,957.2 M) | $(4,851.0 M) | | | $(3,512.5 M) | $(3,802.0 M) |
| 34 | 2029-30 | $(4,237.7 M) | $(4,851.0 M) | | | $(3,604.8 M) | $(3,802.0 M) |
| 35 | 2030-31 | $(4,534.8 M) | $(4,851.0 M) | | | $(3,699.6 M) | $(3,802.0 M) |

**REVENUE ESTIMATING CONFERENCE**

**Revenue Source**: Ad Valorem
**Issue**: Modification of Limitations on Property Assessment Increases for Non-School Property Tax
**Bill Number(s)**: HJR 213

☒ **Entire Bill**
☐ **Partial Bill**:
**Sponsor(s)**: Representative Griffitts
**Month/Year Impact Begins**: January 1st, 2027
**Date(s) Conference Reviewed**: October 31st, 2025; November 7th, 2025

**Section 1: Narrative**

a. **Current Law**: Section 4 of Article VII of the Florida Constitution provides for the capped growth of assessed value. For homestead properties, assessed value can grow from the prior year's assessed value towards just value by a maximum of 3 percent or CPI for both school and non-school taxes. For non-homestead residential and non-residential parcels, assessed value can grow from the prior year's assessed value towards just value by a maximum of 10 percent for non-school taxes and is not capped for school taxes.

b. **Proposed Change**: The resolution provides that for homestead properties, non-school assessed value can grow from the prior year's assessed value towards just value only once every 3 years by a maximum of 3 percent or CPI over the most recent 3 years. The resolution provides that for non-homestead residential and non-residential properties, non-school assessed value can grow from the prior year's assessed value towards just value only once every 3 years by a maximum of 15 percent. The growth of school assessed value remains unchanged.

**Section 2: Description of Data and Sources**
2025 Preliminary NAL Real Property Tax Roll
Aggregate Millage based on Proposed Millages from Each Taxing Authority Provided in October 2025
Results of the Ad Valorem Estimating Conference, August 5, 2025
Results of the National Economic Estimating Conference, July 11, 2025

**Section 3: Methodology (Include Assumptions and Attach Details)**
Analysis of this joint resolution requires a forward-looking parcel-level simulation. Average sales rates were analyzed by parcel type and county for the most recent 16 years. For each county and for each relevant category (homestead, non-homestead residential, and non-residential), the average sale rate over the prior three-year period is used as a proxy for sale rates going forward. Each parcel is uniformly assigned a random value, and the percentage determined for that parcel's category and county are marked as sold each year.

Further, to account for the fact that differentials grow more quickly under the joint resolution and therefor portability of such differential will result in an impact, several rates are accounted for. Some number of sales will result in a differential ported onto the property, but some amount will not. First, the share of homestead sales that resulted in an incoming port was analyzed by county for the most recent 16 years. The three-year average is used in the analysis, where that share of homestead sales are randomly selected to have a port. Second, the share of ports within each county where the prior homestead had a higher just value than the new homestead was calculated by county for the most recent 16 years. This is to account for the sharing down of portability that occurs when downsizing. The three-year average is used in the analysis, where the share that downsize is applied to the homestead sales selected previously to port to determine ports downsizing. Third, the average amount that a port is downsized is calculated by county for the most recent 16 years. The three-year average share-down is applied to those ports previously selected to be downsizing. Sold properties with zero taxable value are assumed to have no portability impact as decreasing the assessed value on that property would only keep the taxable value at zero. Finally, all ported differentials are capped at the statutory cap of $500,000. This analysis was worded as focusing on the amount being ported into a property, but the same applies to the amount porting out as each outgoing port is inbound somewhere else in the state. As portability only applies to homestead properties, these rates and adjustments to the analysis only apply to the homestead category.

For each parcel, the just value is grown using the just value growth rates by county and category from the Ad Valorem Estimating Conference. Based on the forecast of the save our homes rate, calculable from the national economic estimating conference results, each homestead parcels assessed value growth is determined as the lower of the rate that sets it to just value, the save our homes cap, or 3 percent. For the non-homestead residential and non-residential parcels, assessed value growth is determined as the lower of the rate that sets it to just value, or 10 percent. For parcels marked as sold, assessed value is set to just value, unless it has a differential port, at which point the differential is applied. For each parcel, the taxable value is calculated as the assessed value each

year minus the exemptions present in 2025 excluding the second homestead exemption, where applicable. That amount is recalculated according to statute and added back each year in the baseline forecast. For homestead parcels marked as sold, they are given the first two homestead exemptions. Non-homestead parcels marked as sold are assumed to have no exemptions.

For the joint resolution forecast, assessed value can only be changed once every three years. With an implementation date of January 1, 2027, the most recent change in assessed value would be January 1, 2026. This means that assessed values will not be able to change again until January 1, 2029. That is, unless a parcel sells, at which point it is on a new three-year reset trajectory. The below example table shows a schedule of when a parcel's assessed value would change based on when it most recently sold.

| Roll Year | Just Value | Assessed Value | | | | | |
|---|---|---|---|---|---|---|---|
| | | Sold in 26 or Prior | Sold in 27 | Sold in 28 | Sold in 29 | Sold in 30 | Sold in 31 |
| 2026 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 2027 | 110 | 100 | 110 | 100 | 100 | 100 | 100 |
| 2028 | 121 | 100 | 110 | 121 | 100 | 100 | 100 |
| 2029 | 133 | 103 | 110 | 121 | 133 | 103 | 103 |
| 2030 | 146 | 103 | 113 | 121 | 133 | 146 | 103 |
| 2031 | 161 | 103 | 113 | 125 | 133 | 146 | 161 |

Programmatically, this works out as follows for homestead properties. Replace the 1.03 with 1.15 for other property types:

- In 2026
  - No impact, bill is not in effect
- In 2027
  - Assessed Value is equal to the prior year's Assessed Value
  - If the parcel sold in 2027, Assessed Value is overwritten with Just Value
- In 2028
  - Assessed Value is equal to the prior year's Assessed Value
  - If the parcel sold in 2028, Assessed Value is overwritten with Just Value
- In 2029
  - Assessed Value is equal to 1.03 times prior year's Assessed Value
  - If the parcel sold in 2027 or 2028, Assessed Value is overwritten with the prior year's Assessed Value
  - If the parcel sold in 2029, Assessed Value is overwritten with Just Value
- In 2030
  - Assessed Value is equal to the prior year's Assessed Value
  - If the parcel sold in 2027, Assessed Value is overwritten with 1.03 times prior year's Assessed Value
  - If the parcel sold in 2030, Assessed Value is overwritten with Just Value
- In 2031
  - Assessed Value is equal to the prior year's Assessed Value
  - If the parcel sold in 2028, Assessed Value is overwritten with 1.03 times prior year's Assessed Value
  - If the parcel sold in 2031, Assessed Value is overwritten with Just Value

Once the assessed value for each parcel is determined, the exemption amounts, which are the same as was calculated for the baseline scenario, are applied to arrive at taxable value. For each parcel, taxable value is ensured to not drop below $0. The taxable value under the joint resolution scenario minus the taxable value under the baseline scenario then multiplied by the 2024 aggregate county millage rates produces the impact. Due to the random assignment of sales, this process is repeated 100 times to have an adequate sample. The millage rate is applied to the average over the 100 samples. This method produces the high impact.

The low methodology considers the fact that a county level taxable value estimate is produced by the ad valorem estimating conference. This will not be equal to the sum of each years estimated taxable value in the middle estimate due to net switch, new construction, and the dropping and adding of parcels. If the model were forced to use both the just value and taxable value forecasts, negative exemptions would be required from some parcels to meet those rates. As such, the average of the 100 baseline taxable value forecasts from the high method is compared to the taxable value forecast from the estimating conference. The impact

is adjusted proportionally to the adjustment needed for the taxable values to equal for the county. That is, if for 2029 the middle estimate produces a taxable value of 100 and the estimating conference anticipates 120, the impact would be increased by 20%. Likewise had the conference anticipated 80, the impact would be decreased to 80% of its value. This adjustment can not be made for the middle estimate, as there is no corresponding conference product of only the proportionate shares of the properties.

The resolution, if passed, would first impact the 2027 roll. The resolution is self-executing. If it passes, the impact is the table below. If not, it is zero. As such, the impact is (0/**) stating in roll year 2027.

| | High | | Middle | | Low | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | $0 | $(5,521.0 M) | | | $0 | $(5,241.4 M) |
| 2027-28 | $(1,789.4 M) | $(5,521.0 M) | | | $(1,720.8 M) | $(5,241.4 M) |
| 2028-29 | $(3,524.9 M) | $(5,521.0 M) | | | $(3,355.7 M) | $(5,241.4 M) |
| 2029-30 | $(2,086.0 M) | $(5,521.0 M) | | | $(2,020.6 M) | $(5,241.4 M) |
| 2030-31 | $(3,816.5 M) | $(5,521.0 M) | | | $(3,643.9 M) | $(5,241.4 M) |

**Section 4: Proposed Revenue Impact**

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

**Revenue Distribution:** Ad Valorem

**Section 5: Consensus Estimate (Adopted: 11/07/2025)** The impact is zero/negative indeterminate due to the requirement for a statewide referendum.

| | 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/(**) |
| 2027-28 | 0.0 | 0.0 | 0.0 | 0.0 | 0/(**) | 0/(**) | 0/(**) | 0/(**) |
| 2028-29 | 0.0 | 0.0 | 0.0 | 0.0 | 0/(**) | 0/(**) | 0/(**) | 0/(**) |
| 2029-30 | 0.0 | 0.0 | 0.0 | 0.0 | 0/(**) | 0/(**) | 0/(**) | 0/(**) |
| 2030-31 | 0.0 | 0.0 | 0.0 | 0.0 | 0/(**) | 0/(**) | 0/(**) | 0/(**) |

The impact is zero if the constitutional amendment fails to pass and the below table if it passes:

| | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 2026-27 | 0.0 | 0.0 | 0.0 | (5,241.4) | 0.0 | (5,241.4) |
| 2027-28 | 0.0 | 0.0 | (1,720.8) | (5,241.4) | (1,720.8) | (5,241.4) |
| 2028-29 | 0.0 | 0.0 | (3,355.7) | (5,241.4) | (3,355.7) | (5,241.4) |
| 2029-30 | 0.0 | 0.0 | (2,020.6) | (5,241.4) | (2,020.6) | (5,241.4) |
| 2030-31 | 0.0 | 0.0 | (3,643.9) | (5,241.4) | (3,643.9) | (5,241.4) |

The below table represents these non-school impacts on a county-by-county basis. Note that the figures for each county include all non-school ad valorem levies by the county government and municipalities and special districts within particular county.

## Adopted Impact By County

FY 2026-27

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | 0.0 | (102.7) | 0.0 | (102.7) |
| Baker | 0.0 | 0.0 | 0.0 | (1.3) | 0.0 | (1.3) |
| Bay | 0.0 | 0.0 | 0.0 | (18.7) | 0.0 | (18.7) |
| Bradford | 0.0 | 0.0 | 0.0 | (2.8) | 0.0 | (2.8) |
| Brevard | 0.0 | 0.0 | 0.0 | (74.6) | 0.0 | (74.6) |
| Broward | 0.0 | 0.0 | 0.0 | (495.1) | 0.0 | (495.1) |
| Calhoun | 0.0 | 0.0 | 0.0 | (0.3) | 0.0 | (0.3) |
| Charlotte | 0.0 | 0.0 | 0.0 | (39.3) | 0.0 | (39.3) |
| Citrus | 0.0 | 0.0 | 0.0 | (13.1) | 0.0 | (13.1) |
| Clay | 0.0 | 0.0 | 0.0 | (22.2) | 0.0 | (22.2) |
| Collier | 0.0 | 0.0 | 0.0 | (121.9) | 0.0 | (121.9) |
| Columbia | 0.0 | 0.0 | 0.0 | (3.1) | 0.0 | (3.1) |
| Miami-Dade | 0.0 | 0.0 | 0.0 | (947.0) | 0.0 | (947.0) |
| DeSoto | 0.0 | 0.0 | 0.0 | (2.7) | 0.0 | (2.7) |
| Dixie | 0.0 | 0.0 | 0.0 | (0.4) | 0.0 | (0.4) |
| Duval | 0.0 | 0.0 | 0.0 | (180.5) | 0.0 | (180.5) |
| Escambia | 0.0 | 0.0 | 0.0 | (27.7) | 0.0 | (27.7) |
| Flagler | 0.0 | 0.0 | 0.0 | (25.3) | 0.0 | (25.3) |
| Franklin | 0.0 | 0.0 | 0.0 | (2.6) | 0.0 | (2.6) |
| Gadsden | 0.0 | 0.0 | 0.0 | (2.3) | 0.0 | (2.3) |
| Gilchrist | 0.0 | 0.0 | 0.0 | (1.9) | 0.0 | (1.9) |
| Glades | 0.0 | 0.0 | 0.0 | (2.0) | 0.0 | (2.0) |
| Gulf | 0.0 | 0.0 | 0.0 | (5.2) | 0.0 | (5.2) |
| Hamilton | 0.0 | 0.0 | 0.0 | (1.1) | 0.0 | (1.1) |
| Hardee | 0.0 | 0.0 | 0.0 | (0.8) | 0.0 | (0.8) |
| Hendry | 0.0 | 0.0 | 0.0 | (5.8) | 0.0 | (5.8) |
| Hernando | 0.0 | 0.0 | 0.0 | (22.4) | 0.0 | (22.4) |
| Highlands | 0.0 | 0.0 | 0.0 | (8.7) | 0.0 | (8.7) |
| Hillsborough | 0.0 | 0.0 | 0.0 | (469.4) | 0.0 | (469.4) |
| Holmes | 0.0 | 0.0 | 0.0 | (1.0) | 0.0 | (1.0) |
| Indian River | 0.0 | 0.0 | 0.0 | (26.7) | 0.0 | (26.7) |
| Jackson | 0.0 | 0.0 | 0.0 | (1.1) | 0.0 | (1.1) |
| Jefferson | 0.0 | 0.0 | 0.0 | (0.7) | 0.0 | (0.7) |
| Lafayette | 0.0 | 0.0 | 0.0 | (0.2) | 0.0 | (0.2) |
| Lake | 0.0 | 0.0 | 0.0 | (67.9) | 0.0 | (67.9) |
| Lee | 0.0 | 0.0 | 0.0 | (180.4) | 0.0 | (180.4) |
| Leon | 0.0 | 0.0 | 0.0 | (33.5) | 0.0 | (33.5) |
| Levy | 0.0 | 0.0 | 0.0 | (2.9) | 0.0 | (2.9) |
| Liberty | 0.0 | 0.0 | 0.0 | (0.2) | 0.0 | (0.2) |
| Madison | 0.0 | 0.0 | 0.0 | (1.1) | 0.0 | (1.1) |
| Manatee | 0.0 | 0.0 | 0.0 | (49.5) | 0.0 | (49.5) |
| Marion | 0.0 | 0.0 | 0.0 | (51.1) | 0.0 | (51.1) |
| Martin | 0.0 | 0.0 | 0.0 | (42.8) | 0.0 | (42.8) |
| Monroe | 0.0 | 0.0 | 0.0 | (37.5) | 0.0 | (37.5) |
| Nassau | 0.0 | 0.0 | 0.0 | (25.6) | 0.0 | (25.6) |
| Okaloosa | 0.0 | 0.0 | 0.0 | (20.5) | 0.0 | (20.5) |
| Okeechobee | 0.0 | 0.0 | 0.0 | (5.0) | 0.0 | (5.0) |
| Orange | 0.0 | 0.0 | 0.0 | (563.5) | 0.0 | (563.5) |
| Osceola | 0.0 | 0.0 | 0.0 | (97.4) | 0.0 | (97.4) |
| Palm Beach | 0.0 | 0.0 | 0.0 | (452.0) | 0.0 | (452.0) |
| Pasco | 0.0 | 0.0 | 0.0 | (96.7) | 0.0 | (96.7) |
| Pinellas | 0.0 | 0.0 | 0.0 | (223.1) | 0.0 | (223.1) |
| Polk | 0.0 | 0.0 | 0.0 | (132.7) | 0.0 | (132.7) |
| Putnam | 0.0 | 0.0 | 0.0 | (4.9) | 0.0 | (4.9) |
| St_Johns | 0.0 | 0.0 | 0.0 | (67.3) | 0.0 | (67.3) |
| St_Lucie | 0.0 | 0.0 | 0.0 | (125.9) | 0.0 | (125.9) |
| Santa Rosa | 0.0 | 0.0 | 0.0 | (18.7) | 0.0 | (18.7) |
| Sarasota | 0.0 | 0.0 | 0.0 | (63.6) | 0.0 | (63.6) |
| Seminole | 0.0 | 0.0 | 0.0 | (84.5) | 0.0 | (84.5) |
| Sumter | 0.0 | 0.0 | 0.0 | (16.2) | 0.0 | (16.2) |
| Suwannee | 0.0 | 0.0 | 0.0 | (3.5) | 0.0 | (3.5) |
| Taylor | 0.0 | 0.0 | 0.0 | (0.6) | 0.0 | (0.6) |
| Union | 0.0 | 0.0 | 0.0 | (0.3) | 0.0 | (0.3) |
| Volusia | 0.0 | 0.0 | 0.0 | (96.4) | 0.0 | (96.4) |
| Wakulla | 0.0 | 0.0 | 0.0 | (2.4) | 0.0 | (2.4) |
| Walton | 0.0 | 0.0 | 0.0 | (41.2) | 0.0 | (41.2) |
| Washington | 0.0 | 0.0 | 0.0 | (1.9) | 0.0 | (1.9) |
| Statewide Total | 0.0 | 0.0 | 0.0 | (5,241.4) | 0.0 | (5,241.4) |

## Adopted Impact By County

FY 2027-28

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | (32.1) | (102.7) | (32.1) | (102.7) |
| Baker | 0.0 | 0.0 | (0.6) | (1.3) | (0.6) | (1.3) |
| Bay | 0.0 | 0.0 | (7.6) | (18.7) | (7.6) | (18.7) |
| Bradford | 0.0 | 0.0 | (0.9) | (2.8) | (0.9) | (2.8) |
| Brevard | 0.0 | 0.0 | (28.6) | (74.6) | (28.6) | (74.6) |
| Broward | 0.0 | 0.0 | (232.0) | (495.1) | (232.0) | (495.1) |
| Calhoun | 0.0 | 0.0 | (0.2) | (0.3) | (0.2) | (0.3) |
| Charlotte | 0.0 | 0.0 | (7.4) | (39.3) | (7.4) | (39.3) |
| Citrus | 0.0 | 0.0 | (5.6) | (13.1) | (5.6) | (13.1) |
| Clay | 0.0 | 0.0 | (8.9) | (22.2) | (8.9) | (22.2) |
| Collier | 0.0 | 0.0 | (39.0) | (121.9) | (39.0) | (121.9) |
| Columbia | 0.0 | 0.0 | (1.7) | (3.1) | (1.7) | (3.1) |
| Miami-Dade | 0.0 | 0.0 | (282.0) | (947.0) | (282.0) | (947.0) |
| DeSoto | 0.0 | 0.0 | (1.1) | (2.7) | (1.1) | (2.7) |
| Dixie | 0.0 | 0.0 | (0.3) | (0.4) | (0.3) | (0.4) |
| Duval | 0.0 | 0.0 | (62.2) | (180.5) | (62.2) | (180.5) |
| Escambia | 0.0 | 0.0 | (10.1) | (27.7) | (10.1) | (27.7) |
| Flagler | 0.0 | 0.0 | (8.6) | (25.3) | (8.6) | (25.3) |
| Franklin | 0.0 | 0.0 | (1.1) | (2.6) | (1.1) | (2.6) |
| Gadsden | 0.0 | 0.0 | (1.0) | (2.3) | (1.0) | (2.3) |
| Gilchrist | 0.0 | 0.0 | (0.6) | (1.9) | (0.6) | (1.9) |
| Glades | 0.0 | 0.0 | (0.9) | (2.0) | (0.9) | (2.0) |
| Gulf | 0.0 | 0.0 | (1.8) | (5.2) | (1.8) | (5.2) |
| Hamilton | 0.0 | 0.0 | (0.4) | (1.1) | (0.4) | (1.1) |
| Hardee | 0.0 | 0.0 | (0.5) | (0.8) | (0.5) | (0.8) |
| Hendry | 0.0 | 0.0 | (2.4) | (5.8) | (2.4) | (5.8) |
| Hernando | 0.0 | 0.0 | (8.7) | (22.4) | (8.7) | (22.4) |
| Highlands | 0.0 | 0.0 | (4.1) | (8.7) | (4.1) | (8.7) |
| Hillsborough | 0.0 | 0.0 | (114.7) | (469.4) | (114.7) | (469.4) |
| Holmes | 0.0 | 0.0 | (0.4) | (1.0) | (0.4) | (1.0) |
| Indian River | 0.0 | 0.0 | (10.1) | (26.7) | (10.1) | (26.7) |
| Jackson | 0.0 | 0.0 | (0.7) | (1.1) | (0.7) | (1.1) |
| Jefferson | 0.0 | 0.0 | (0.3) | (0.7) | (0.3) | (0.7) |
| Lafayette | 0.0 | 0.0 | (0.1) | (0.2) | (0.1) | (0.2) |
| Lake | 0.0 | 0.0 | (22.6) | (67.9) | (22.6) | (67.9) |
| Lee | 0.0 | 0.0 | (70.7) | (180.4) | (70.7) | (180.4) |
| Leon | 0.0 | 0.0 | (15.3) | (33.5) | (15.3) | (33.5) |
| Levy | 0.0 | 0.0 | (1.4) | (2.9) | (1.4) | (2.9) |
| Liberty | 0.0 | 0.0 | (0.1) | (0.2) | (0.1) | (0.2) |
| Madison | 0.0 | 0.0 | (0.4) | (1.1) | (0.4) | (1.1) |
| Manatee | 0.0 | 0.0 | (12.1) | (49.5) | (12.1) | (49.5) |
| Marion | 0.0 | 0.0 | (21.0) | (51.1) | (21.0) | (51.1) |
| Martin | 0.0 | 0.0 | (18.0) | (42.8) | (18.0) | (42.8) |
| Monroe | 0.0 | 0.0 | (16.7) | (37.5) | (16.7) | (37.5) |
| Nassau | 0.0 | 0.0 | (9.4) | (25.6) | (9.4) | (25.6) |
| Okaloosa | 0.0 | 0.0 | (8.3) | (20.5) | (8.3) | (20.5) |
| Okeechobee | 0.0 | 0.0 | (2.1) | (5.0) | (2.1) | (5.0) |
| Orange | 0.0 | 0.0 | (150.2) | (563.5) | (150.2) | (563.5) |
| Osceola | 0.0 | 0.0 | (30.3) | (97.4) | (30.3) | (97.4) |
| Palm Beach | 0.0 | 0.0 | (187.2) | (452.0) | (187.2) | (452.0) |
| Pasco | 0.0 | 0.0 | (32.4) | (96.7) | (32.4) | (96.7) |
| Pinellas | 0.0 | 0.0 | (47.9) | (223.1) | (47.9) | (223.1) |
| Polk | 0.0 | 0.0 | (36.4) | (132.7) | (36.4) | (132.7) |
| Putnam | 0.0 | 0.0 | (2.4) | (4.9) | (2.4) | (4.9) |
| St_Johns | 0.0 | 0.0 | (21.9) | (67.3) | (21.9) | (67.3) |
| St_Lucie | 0.0 | 0.0 | (26.4) | (125.9) | (26.4) | (125.9) |
| Santa Rosa | 0.0 | 0.0 | (7.3) | (18.7) | (7.3) | (18.7) |
| Sarasota | 0.0 | 0.0 | (12.8) | (63.6) | (12.8) | (63.6) |
| Seminole | 0.0 | 0.0 | (26.9) | (84.5) | (26.9) | (84.5) |
| Sumter | 0.0 | 0.0 | (5.6) | (16.2) | (5.6) | (16.2) |
| Suwannee | 0.0 | 0.0 | (1.1) | (3.5) | (1.1) | (3.5) |
| Taylor | 0.0 | 0.0 | (0.3) | (0.6) | (0.3) | (0.6) |
| Union | 0.0 | 0.0 | (0.2) | (0.3) | (0.2) | (0.3) |
| Volusia | 0.0 | 0.0 | (40.3) | (96.4) | (40.3) | (96.4) |
| Wakulla | 0.0 | 0.0 | (1.0) | (2.4) | (1.0) | (2.4) |
| Walton | 0.0 | 0.0 | (14.7) | (41.2) | (14.7) | (41.2) |
| Washington | 0.0 | 0.0 | (0.7) | (1.9) | (0.7) | (1.9) |
| Statewide Total | 0.0 | 0.0 | (1,720.8) | (5,241.4) | (1,720.8) | (5,241.4) |

## Adopted Impact By County

FY 2028-29

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | (62.3) | (102.7) | (62.3) | (102.7) |
| Baker | 0.0 | 0.0 | (1.0) | (1.3) | (1.0) | (1.3) |
| Bay | 0.0 | 0.0 | (14.6) | (18.7) | (14.6) | (18.7) |
| Bradford | 0.0 | 0.0 | (1.7) | (2.8) | (1.7) | (2.8) |
| Brevard | 0.0 | 0.0 | (54.3) | (74.6) | (54.3) | (74.6) |
| Broward | 0.0 | 0.0 | (415.7) | (495.1) | (415.7) | (495.1) |
| Calhoun | 0.0 | 0.0 | (0.3) | (0.3) | (0.3) | (0.3) |
| Charlotte | 0.0 | 0.0 | (17.8) | (39.3) | (17.8) | (39.3) |
| Citrus | 0.0 | 0.0 | (10.2) | (13.1) | (10.2) | (13.1) |
| Clay | 0.0 | 0.0 | (16.6) | (22.2) | (16.6) | (22.2) |
| Collier | 0.0 | 0.0 | (76.6) | (121.9) | (76.6) | (121.9) |
| Columbia | 0.0 | 0.0 | (3.0) | (3.1) | (3.0) | (3.1) |
| Miami-Dade | 0.0 | 0.0 | (566.6) | (947.0) | (566.6) | (947.0) |
| DeSoto | 0.0 | 0.0 | (2.0) | (2.7) | (2.0) | (2.7) |
| Dixie | 0.0 | 0.0 | (0.5) | (0.4) | (0.5) | (0.4) |
| Duval | 0.0 | 0.0 | (122.5) | (180.5) | (122.5) | (180.5) |
| Escambia | 0.0 | 0.0 | (19.8) | (27.7) | (19.8) | (27.7) |
| Flagler | 0.0 | 0.0 | (16.7) | (25.3) | (16.7) | (25.3) |
| Franklin | 0.0 | 0.0 | (2.0) | (2.6) | (2.0) | (2.6) |
| Gadsden | 0.0 | 0.0 | (1.8) | (2.3) | (1.8) | (2.3) |
| Gilchrist | 0.0 | 0.0 | (1.1) | (1.9) | (1.1) | (1.9) |
| Glades | 0.0 | 0.0 | (1.5) | (2.0) | (1.5) | (2.0) |
| Gulf | 0.0 | 0.0 | (3.5) | (5.2) | (3.5) | (5.2) |
| Hamilton | 0.0 | 0.0 | (0.8) | (1.1) | (0.8) | (1.1) |
| Hardee | 0.0 | 0.0 | (0.8) | (0.8) | (0.8) | (0.8) |
| Hendry | 0.0 | 0.0 | (4.3) | (5.8) | (4.3) | (5.8) |
| Hernando | 0.0 | 0.0 | (15.8) | (22.4) | (15.8) | (22.4) |
| Highlands | 0.0 | 0.0 | (7.2) | (8.7) | (7.2) | (8.7) |
| Hillsborough | 0.0 | 0.0 | (240.5) | (469.4) | (240.5) | (469.4) |
| Holmes | 0.0 | 0.0 | (0.7) | (1.0) | (0.7) | (1.0) |
| Indian River | 0.0 | 0.0 | (19.0) | (26.7) | (19.0) | (26.7) |
| Jackson | 0.0 | 0.0 | (1.1) | (1.1) | (1.1) | (1.1) |
| Jefferson | 0.0 | 0.0 | (0.6) | (0.7) | (0.6) | (0.7) |
| Lafayette | 0.0 | 0.0 | (0.2) | (0.2) | (0.2) | (0.2) |
| Lake | 0.0 | 0.0 | (43.3) | (67.9) | (43.3) | (67.9) |
| Lee | 0.0 | 0.0 | (136.1) | (180.4) | (136.1) | (180.4) |
| Leon | 0.0 | 0.0 | (28.3) | (33.5) | (28.3) | (33.5) |
| Levy | 0.0 | 0.0 | (2.5) | (2.9) | (2.5) | (2.9) |
| Liberty | 0.0 | 0.0 | (0.2) | (0.2) | (0.2) | (0.2) |
| Madison | 0.0 | 0.0 | (0.8) | (1.1) | (0.8) | (1.1) |
| Manatee | 0.0 | 0.0 | (25.3) | (49.5) | (25.3) | (49.5) |
| Marion | 0.0 | 0.0 | (38.6) | (51.1) | (38.6) | (51.1) |
| Martin | 0.0 | 0.0 | (33.4) | (42.8) | (33.4) | (42.8) |
| Monroe | 0.0 | 0.0 | (30.5) | (37.5) | (30.5) | (37.5) |
| Nassau | 0.0 | 0.0 | (17.6) | (25.6) | (17.6) | (25.6) |
| Okaloosa | 0.0 | 0.0 | (15.9) | (20.5) | (15.9) | (20.5) |
| Okeechobee | 0.0 | 0.0 | (3.8) | (5.0) | (3.8) | (5.0) |
| Orange | 0.0 | 0.0 | (308.8) | (563.5) | (308.8) | (563.5) |
| Osceola | 0.0 | 0.0 | (59.8) | (97.4) | (59.8) | (97.4) |
| Palm Beach | 0.0 | 0.0 | (347.5) | (452.0) | (347.5) | (452.0) |
| Pasco | 0.0 | 0.0 | (62.6) | (96.7) | (62.6) | (96.7) |
| Pinellas | 0.0 | 0.0 | (109.0) | (223.1) | (109.0) | (223.1) |
| Polk | 0.0 | 0.0 | (74.0) | (132.7) | (74.0) | (132.7) |
| Putnam | 0.0 | 0.0 | (4.3) | (4.9) | (4.3) | (4.9) |
| St_Johns | 0.0 | 0.0 | (41.9) | (67.3) | (41.9) | (67.3) |
| St_Lucie | 0.0 | 0.0 | (53.1) | (125.9) | (53.1) | (125.9) |
| Santa Rosa | 0.0 | 0.0 | (13.5) | (18.7) | (13.5) | (18.7) |
| Sarasota | 0.0 | 0.0 | (29.5) | (63.6) | (29.5) | (63.6) |
| Seminole | 0.0 | 0.0 | (52.9) | (84.5) | (52.9) | (84.5) |
| Sumter | 0.0 | 0.0 | (10.9) | (16.2) | (10.9) | (16.2) |
| Suwannee | 0.0 | 0.0 | (2.1) | (3.5) | (2.1) | (3.5) |
| Taylor | 0.0 | 0.0 | (0.6) | (0.6) | (0.6) | (0.6) |
| Union | 0.0 | 0.0 | (0.3) | (0.3) | (0.3) | (0.3) |
| Volusia | 0.0 | 0.0 | (74.1) | (96.4) | (74.1) | (96.4) |
| Wakulla | 0.0 | 0.0 | (1.8) | (2.4) | (1.8) | (2.4) |
| Walton | 0.0 | 0.0 | (28.1) | (41.2) | (28.1) | (41.2) |
| Washington | 0.0 | 0.0 | (1.3) | (1.9) | (1.3) | (1.9) |
| Statewide Total | 0.0 | 0.0 | (3,355.7) | (5,241.4) | (3,355.7) | (5,241.4) |

## Adopted Impact By County

FY 2029-30

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | (53.2) | (102.7) | (53.2) | (102.7) |
| Baker | 0.0 | 0.0 | (0.6) | (1.3) | (0.6) | (1.3) |
| Bay | 0.0 | 0.0 | (7.6) | (18.7) | (7.6) | (18.7) |
| Bradford | 0.0 | 0.0 | (1.3) | (2.8) | (1.3) | (2.8) |
| Brevard | 0.0 | 0.0 | (28.5) | (74.6) | (28.5) | (74.6) |
| Broward | 0.0 | 0.0 | (189.1) | (495.1) | (189.1) | (495.1) |
| Calhoun | 0.0 | 0.0 | (0.1) | (0.3) | (0.1) | (0.3) |
| Charlotte | 0.0 | 0.0 | (13.0) | (39.3) | (13.0) | (39.3) |
| Citrus | 0.0 | 0.0 | (6.0) | (13.1) | (6.0) | (13.1) |
| Clay | 0.0 | 0.0 | (10.2) | (22.2) | (10.2) | (22.2) |
| Collier | 0.0 | 0.0 | (47.3) | (121.9) | (47.3) | (121.9) |
| Columbia | 0.0 | 0.0 | (1.3) | (3.1) | (1.3) | (3.1) |
| Miami-Dade | 0.0 | 0.0 | (322.6) | (947.0) | (322.6) | (947.0) |
| DeSoto | 0.0 | 0.0 | (1.3) | (2.7) | (1.3) | (2.7) |
| Dixie | 0.0 | 0.0 | (0.2) | (0.4) | (0.2) | (0.4) |
| Duval | 0.0 | 0.0 | (62.7) | (180.5) | (62.7) | (180.5) |
| Escambia | 0.0 | 0.0 | (8.9) | (27.7) | (8.9) | (27.7) |
| Flagler | 0.0 | 0.0 | (10.9) | (25.3) | (10.9) | (25.3) |
| Franklin | 0.0 | 0.0 | (1.1) | (2.6) | (1.1) | (2.6) |
| Gadsden | 0.0 | 0.0 | (1.0) | (2.3) | (1.0) | (2.3) |
| Gilchrist | 0.0 | 0.0 | (0.8) | (1.9) | (0.8) | (1.9) |
| Glades | 0.0 | 0.0 | (0.8) | (2.0) | (0.8) | (2.0) |
| Gulf | 0.0 | 0.0 | (2.6) | (5.2) | (2.6) | (5.2) |
| Hamilton | 0.0 | 0.0 | (0.4) | (1.1) | (0.4) | (1.1) |
| Hardee | 0.0 | 0.0 | (0.5) | (0.8) | (0.5) | (0.8) |
| Hendry | 0.0 | 0.0 | (2.9) | (5.8) | (2.9) | (5.8) |
| Hernando | 0.0 | 0.0 | (9.8) | (22.4) | (9.8) | (22.4) |
| Highlands | 0.0 | 0.0 | (3.4) | (8.7) | (3.4) | (8.7) |
| Hillsborough | 0.0 | 0.0 | (174.6) | (469.4) | (174.6) | (469.4) |
| Holmes | 0.0 | 0.0 | (0.5) | (1.0) | (0.5) | (1.0) |
| Indian River | 0.0 | 0.0 | (11.5) | (26.7) | (11.5) | (26.7) |
| Jackson | 0.0 | 0.0 | (0.5) | (1.1) | (0.5) | (1.1) |
| Jefferson | 0.0 | 0.0 | (0.3) | (0.7) | (0.3) | (0.7) |
| Lafayette | 0.0 | 0.0 | (0.1) | (0.2) | (0.1) | (0.2) |
| Lake | 0.0 | 0.0 | (32.1) | (67.9) | (32.1) | (67.9) |
| Lee | 0.0 | 0.0 | (90.5) | (180.4) | (90.5) | (180.4) |
| Leon | 0.0 | 0.0 | (10.7) | (33.5) | (10.7) | (33.5) |
| Levy | 0.0 | 0.0 | (1.4) | (2.9) | (1.4) | (2.9) |
| Liberty | 0.0 | 0.0 | (0.1) | (0.2) | (0.1) | (0.2) |
| Madison | 0.0 | 0.0 | (0.4) | (1.1) | (0.4) | (1.1) |
| Manatee | 0.0 | 0.0 | (16.0) | (49.5) | (16.0) | (49.5) |
| Marion | 0.0 | 0.0 | (26.7) | (51.1) | (26.7) | (51.1) |
| Martin | 0.0 | 0.0 | (18.9) | (42.8) | (18.9) | (42.8) |
| Monroe | 0.0 | 0.0 | (15.5) | (37.5) | (15.5) | (37.5) |
| Nassau | 0.0 | 0.0 | (12.8) | (25.6) | (12.8) | (25.6) |
| Okaloosa | 0.0 | 0.0 | (7.2) | (20.5) | (7.2) | (20.5) |
| Okeechobee | 0.0 | 0.0 | (2.7) | (5.0) | (2.7) | (5.0) |
| Orange | 0.0 | 0.0 | (202.3) | (563.5) | (202.3) | (563.5) |
| Osceola | 0.0 | 0.0 | (42.3) | (97.4) | (42.3) | (97.4) |
| Palm Beach | 0.0 | 0.0 | (187.0) | (452.0) | (187.0) | (452.0) |
| Pasco | 0.0 | 0.0 | (43.2) | (96.7) | (43.2) | (96.7) |
| Pinellas | 0.0 | 0.0 | (61.4) | (223.1) | (61.4) | (223.1) |
| Polk | 0.0 | 0.0 | (58.3) | (132.7) | (58.3) | (132.7) |
| Putnam | 0.0 | 0.0 | (2.1) | (4.9) | (2.1) | (4.9) |
| St_Johns | 0.0 | 0.0 | (33.5) | (67.3) | (33.5) | (67.3) |
| St_Lucie | 0.0 | 0.0 | (46.9) | (125.9) | (46.9) | (125.9) |
| Santa Rosa | 0.0 | 0.0 | (9.5) | (18.7) | (9.5) | (18.7) |
| Sarasota | 0.0 | 0.0 | (19.2) | (63.6) | (19.2) | (63.6) |
| Seminole | 0.0 | 0.0 | (33.1) | (84.5) | (33.1) | (84.5) |
| Sumter | 0.0 | 0.0 | (7.7) | (16.2) | (7.7) | (16.2) |
| Suwannee | 0.0 | 0.0 | (1.3) | (3.5) | (1.3) | (3.5) |
| Taylor | 0.0 | 0.0 | (0.3) | (0.6) | (0.3) | (0.6) |
| Union | 0.0 | 0.0 | (0.2) | (0.3) | (0.2) | (0.3) |
| Volusia | 0.0 | 0.0 | (39.6) | (96.4) | (39.6) | (96.4) |
| Wakulla | 0.0 | 0.0 | (1.2) | (2.4) | (1.2) | (2.4) |
| Walton | 0.0 | 0.0 | (19.8) | (41.2) | (19.8) | (41.2) |
| Washington | 0.0 | 0.0 | (0.9) | (1.9) | (0.9) | (1.9) |
| Statewide Total | 0.0 | 0.0 | (2,020.6) | (5,241.4) | (2,020.6) | (5,241.4) |

## Adopted Impact By County

FY 2030-31

| County | School | | Non-School | | Total Local/Other | |
|---|---|---|---|---|---|---|
| | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| Alachua | 0.0 | 0.0 | (79.4) | (102.7) | (79.4) | (102.7) |
| Baker | 0.0 | 0.0 | (1.0) | (1.3) | (1.0) | (1.3) |
| Bay | 0.0 | 0.0 | (13.5) | (18.7) | (13.5) | (18.7) |
| Bradford | 0.0 | 0.0 | (2.0) | (2.8) | (2.0) | (2.8) |
| Brevard | 0.0 | 0.0 | (51.6) | (74.6) | (51.6) | (74.6) |
| Broward | 0.0 | 0.0 | (344.2) | (495.1) | (344.2) | (495.1) |
| Calhoun | 0.0 | 0.0 | (0.2) | (0.3) | (0.2) | (0.3) |
| Charlotte | 0.0 | 0.0 | (26.3) | (39.3) | (26.3) | (39.3) |
| Citrus | 0.0 | 0.0 | (9.6) | (13.1) | (9.6) | (13.1) |
| Clay | 0.0 | 0.0 | (16.4) | (22.2) | (16.4) | (22.2) |
| Collier | 0.0 | 0.0 | (84.7) | (121.9) | (84.7) | (121.9) |
| Columbia | 0.0 | 0.0 | (2.3) | (3.1) | (2.3) | (3.1) |
| Miami-Dade | 0.0 | 0.0 | (636.2) | (947.0) | (636.2) | (947.0) |
| DeSoto | 0.0 | 0.0 | (2.0) | (2.7) | (2.0) | (2.7) |
| Dixie | 0.0 | 0.0 | (0.3) | (0.4) | (0.3) | (0.4) |
| Duval | 0.0 | 0.0 | (122.5) | (180.5) | (122.5) | (180.5) |
| Escambia | 0.0 | 0.0 | (18.5) | (27.7) | (18.5) | (27.7) |
| Flagler | 0.0 | 0.0 | (18.1) | (25.3) | (18.1) | (25.3) |
| Franklin | 0.0 | 0.0 | (1.9) | (2.6) | (1.9) | (2.6) |
| Gadsden | 0.0 | 0.0 | (1.6) | (2.3) | (1.6) | (2.3) |
| Gilchrist | 0.0 | 0.0 | (1.4) | (1.9) | (1.4) | (1.9) |
| Glades | 0.0 | 0.0 | (1.4) | (2.0) | (1.4) | (2.0) |
| Gulf | 0.0 | 0.0 | (3.9) | (5.2) | (3.9) | (5.2) |
| Hamilton | 0.0 | 0.0 | (0.8) | (1.1) | (0.8) | (1.1) |
| Hardee | 0.0 | 0.0 | (0.7) | (0.8) | (0.7) | (0.8) |
| Hendry | 0.0 | 0.0 | (4.4) | (5.8) | (4.4) | (5.8) |
| Hernando | 0.0 | 0.0 | (16.1) | (22.4) | (16.1) | (22.4) |
| Highlands | 0.0 | 0.0 | (6.1) | (8.7) | (6.1) | (8.7) |
| Hillsborough | 0.0 | 0.0 | (321.1) | (469.4) | (321.1) | (469.4) |
| Holmes | 0.0 | 0.0 | (0.7) | (1.0) | (0.7) | (1.0) |
| Indian River | 0.0 | 0.0 | (19.1) | (26.7) | (19.1) | (26.7) |
| Jackson | 0.0 | 0.0 | (0.8) | (1.1) | (0.8) | (1.1) |
| Jefferson | 0.0 | 0.0 | (0.5) | (0.7) | (0.5) | (0.7) |
| Lafayette | 0.0 | 0.0 | (0.2) | (0.2) | (0.2) | (0.2) |
| Lake | 0.0 | 0.0 | (49.9) | (67.9) | (49.9) | (67.9) |
| Lee | 0.0 | 0.0 | (136.3) | (180.4) | (136.3) | (180.4) |
| Leon | 0.0 | 0.0 | (22.3) | (33.5) | (22.3) | (33.5) |
| Levy | 0.0 | 0.0 | (2.2) | (2.9) | (2.2) | (2.9) |
| Liberty | 0.0 | 0.0 | (0.2) | (0.2) | (0.2) | (0.2) |
| Madison | 0.0 | 0.0 | (0.7) | (1.1) | (0.7) | (1.1) |
| Manatee | 0.0 | 0.0 | (33.4) | (49.5) | (33.4) | (49.5) |
| Marion | 0.0 | 0.0 | (39.2) | (51.1) | (39.2) | (51.1) |
| Martin | 0.0 | 0.0 | (31.1) | (42.8) | (31.1) | (42.8) |
| Monroe | 0.0 | 0.0 | (26.9) | (37.5) | (26.9) | (37.5) |
| Nassau | 0.0 | 0.0 | (19.3) | (25.6) | (19.3) | (25.6) |
| Okaloosa | 0.0 | 0.0 | (14.0) | (20.5) | (14.0) | (20.5) |
| Okeechobee | 0.0 | 0.0 | (3.9) | (5.0) | (3.9) | (5.0) |
| Orange | 0.0 | 0.0 | (382.1) | (563.5) | (382.1) | (563.5) |
| Osceola | 0.0 | 0.0 | (70.0) | (97.4) | (70.0) | (97.4) |
| Palm Beach | 0.0 | 0.0 | (320.7) | (452.0) | (320.7) | (452.0) |
| Pasco | 0.0 | 0.0 | (69.9) | (96.7) | (69.9) | (96.7) |
| Pinellas | 0.0 | 0.0 | (142.8) | (223.1) | (142.8) | (223.1) |
| Polk | 0.0 | 0.0 | (96.0) | (132.7) | (96.0) | (132.7) |
| Putnam | 0.0 | 0.0 | (3.6) | (4.9) | (3.6) | (4.9) |
| St_Johns | 0.0 | 0.0 | (50.4) | (67.3) | (50.4) | (67.3) |
| St_Lucie | 0.0 | 0.0 | (87.0) | (125.9) | (87.0) | (125.9) |
| Santa Rosa | 0.0 | 0.0 | (14.3) | (18.7) | (14.3) | (18.7) |
| Sarasota | 0.0 | 0.0 | (42.2) | (63.6) | (42.2) | (63.6) |
| Seminole | 0.0 | 0.0 | (58.8) | (84.5) | (58.8) | (84.5) |
| Sumter | 0.0 | 0.0 | (12.2) | (16.2) | (12.2) | (16.2) |
| Suwannee | 0.0 | 0.0 | (2.4) | (3.5) | (2.4) | (3.5) |
| Taylor | 0.0 | 0.0 | (0.5) | (0.6) | (0.5) | (0.6) |
| Union | 0.0 | 0.0 | (0.2) | (0.3) | (0.2) | (0.3) |
| Volusia | 0.0 | 0.0 | (68.1) | (96.4) | (68.1) | (96.4) |
| Wakulla | 0.0 | 0.0 | (1.8) | (2.4) | (1.8) | (2.4) |
| Walton | 0.0 | 0.0 | (30.7) | (41.2) | (30.7) | (41.2) |
| Washington | 0.0 | 0.0 | (1.4) | (1.9) | (1.4) | (1.9) |
| Statewide Total | 0.0 | 0.0 | (3,643.9) | (5,241.4) | (3,643.9) | (5,241.4) |

| | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|
| 1 | **2025 Aggregate Millage Rates** | | | **Millage Rates to Use:** | | 2024 County Level | |
| 2 | School | 5.9920 | | | | | |
| 3 | Non-School | 10.4758 | | | | | |
| 4 | | | | | | | |
| 5 | **Homestead Impact** | | | | | | |
| 7 | **Increased Value (in Tax Dollar Terms) Due to Larger Portability** | | | | | | |
| 8 | | High | | Middle | | Low | |
| 9 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 10 | 2026-27 | $0 | $38.4 M | | | $0 | $47.9 M |
| 11 | 2027-28 | $3.2 M | $38.4 M | | | $3.4 M | $47.9 M |
| 12 | 2028-29 | $9.4 M | $38.4 M | | | $10.5 M | $47.9 M |
| 13 | 2029-30 | $18.4 M | $38.4 M | | | $21.3 M | $47.9 M |
| 14 | 2030-31 | $27.1 M | $38.4 M | | | $32.6 M | $47.9 M |
| 15 | | | | | | | |
| 16 | **Total Homestead Non-School Impact** | | | | | | |
| 17 | | High | | Middle | | Low | |
| 18 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 19 | 2026-27 | $0 | $(1,152.9 M) | | | $0 | $(1,419.3 M) |
| 20 | 2027-28 | $(352.3 M) | $(1,152.9 M) | | | $(374.8 M) | $(1,419.3 M) |
| 21 | 2028-29 | $(666.5 M) | $(1,152.9 M) | | | $(735.3 M) | $(1,419.3 M) |
| 22 | 2029-30 | $(572.8 M) | $(1,152.9 M) | | | $(656.0 M) | $(1,419.3 M) |
| 23 | 2030-31 | $(857.5 M) | $(1,152.9 M) | | | $(1,019.2 M) | $(1,419.3 M) |
| 24 | | | | | | | |
| 25 | **Non-Homestead Residential Impact** | | | | | | |
| 27 | **Total Non-Homestead Residential Non-School Impact** | | | | | | |
| 28 | | High | | Middle | | Low | |
| 29 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 30 | 2026-27 | $0 | $(1,691.5 M) | | | $0 | $(1,597.0 M) |
| 31 | 2027-28 | $(596.9 M) | $(1,691.5 M) | | | $(573.6 M) | $(1,597.0 M) |
| 32 | 2028-29 | $(1,172.4 M) | $(1,691.5 M) | | | $(1,117.3 M) | $(1,597.0 M) |
| 33 | 2029-30 | $(626.9 M) | $(1,691.5 M) | | | $(594.9 M) | $(1,597.0 M) |
| 34 | 2030-31 | $(1,175.8 M) | $(1,691.5 M) | | | $(1,111.7 M) | $(1,597.0 M) |
| 35 | | | | | | | |
| 36 | **Non-Residential Impact** | | | | | | |
| 38 | **Total Non-Residential Non-School Impact** | | | | | | |
| 39 | | High | | Middle | | Low | |
| 40 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 41 | 2026-27 | $0 | $(2,676.6 M) | | | $0 | $(2,225.1 M) |
| 42 | 2027-28 | $(840.2 M) | $(2,676.6 M) | | | $(772.4 M) | $(2,225.1 M) |
| 43 | 2028-29 | $(1,686.0 M) | $(2,676.6 M) | | | $(1,503.1 M) | $(2,225.1 M) |
| 44 | 2029-30 | $(886.4 M) | $(2,676.6 M) | | | $(769.7 M) | $(2,225.1 M) |
| 45 | 2030-31 | $(1,783.2 M) | $(2,676.6 M) | | | $(1,513.0 M) | $(2,225.1 M) |
| 46 | | | | | | | |
| 47 | **Total Impact** | | | | | | |
| 49 | **Total School Impact** | | | | | | |
| 50 | | High | | Middle | | Low | |
| 51 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 52 | 2026-27 | $0 | $0 | | | $0 | $0 |
| 53 | 2027-28 | $0 | $0 | | | $0 | $0 |
| 54 | 2028-29 | $0 | $0 | | | $0 | $0 |
| 55 | 2029-30 | $0 | $0 | | | $0 | $0 |
| 56 | 2030-31 | $0 | $0 | | | $0 | $0 |

| | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|
| 57 | | | | | | | |
| 58 | **Total Non-School Impact** | | | | | | |
| 59 | | High | | Middle | | Low | |
| 60 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 61 | 2026-27 | $0 | $(5,521.0 M) | | | $0 | $(5,241.4 M) |
| 62 | 2027-28 | $(1,789.4 M) | $(5,521.0 M) | | | $(1,720.8 M) | $(5,241.4 M) |
| 63 | 2028-29 | $(3,524.9 M) | $(5,521.0 M) | | | $(3,355.7 M) | $(5,241.4 M) |
| 64 | 2029-30 | $(2,086.0 M) | $(5,521.0 M) | | | $(2,020.6 M) | $(5,241.4 M) |
| 65 | 2030-31 | $(3,816.5 M) | $(5,521.0 M) | | | $(3,643.9 M) | $(5,241.4 M) |
| 66 | | | | | | | |
| 67 | **Total Impact** | | | | | | |
| 68 | | High | | Middle | | Low | |
| 69 | | Cash | Recurring | Cash | Recurring | Cash | Recurring |
| 70 | 2026-27 | $0 | $(5,521.0 M) | | | $0 | $(5,241.4 M) |
| 71 | 2027-28 | $(1,789.4 M) | $(5,521.0 M) | | | $(1,720.8 M) | $(5,241.4 M) |
| 72 | 2028-29 | $(3,524.9 M) | $(5,521.0 M) | | | $(3,355.7 M) | $(5,241.4 M) |
| 73 | 2029-30 | $(2,086.0 M) | $(5,521.0 M) | | | $(2,020.6 M) | $(5,241.4 M) |
| 74 | 2030-31 | $(3,816.5 M) | $(5,521.0 M) | | | $(3,643.9 M) | $(5,241.4 M) |