


# Transportation & Economic Development Budget Subcommittee

**Monday, February 16, 2026**
**11:30AM**
**Mashburn Hall (314 HOB)**

**Meeting Packet**

**Daniel Perez**
**Speaker**

**Jason Shoaf**
**Chair**

# Committee Meeting Notice

## HOUSE OF REPRESENTATIVES

### Transportation & Economic Development Budget Subcommittee

**Start Date and Time:** Monday, February 16, 2026 11:30 AM

**End Date and Time:** Monday, February 16, 2026 01:00 PM

**Location:** Mashburn Hall (314 HOB)

**Duration:** 1.50 hrs

**Consideration of the following bill(s):**

HB 953 Commercial Driving Schools by Blanco
CS/HB 1177 Spaceport Operations and Space Florida by Ways & Means Committee, Sirois

**Consideration of the following proposed committee bill(s):**

PCB TED 26-01 -- Documentary Stamp Tax Distribution
PCB TED 26-02 -- Trust Funds/Re-creation/Emergency Preparedness and Response Fund/EOG

**NOTICE FINALIZED on 02/12/2026 4:43PM by SKB**

# FLORIDA HOUSE OF REPRESENTATIVES
# BILL ANALYSIS

*This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.*

| | |
|---|---|
| **BILL #:** HB 953 | **COMPANION BILL:** SB 584 (Avila) |
| **TITLE:** Commercial Driving Schools | **LINKED BILLS:** None |
| **SPONSOR(S):** Blanco | **RELATED BILLS:** None |

**Committee References**

| Government Operations | ➤ | Transportation & Economic Development Budget | ➤ | State Affairs |
|---|---|---|---|---|
| 18 Y, 0 N | | | | |

## SUMMARY


**Effect of the Bill:**
The bill authorizes the Department of Highway Safety and Motor Vehicles to enter into interagency agreements with tax collectors to allow tax collectors to enforce statutory provisions related to commercial driving schools.

**Fiscal or Economic Impact:**
The bill will likely have an indeterminate fiscal impact on state and local governments. The Department of Highway Safety and Motor Vehicles may experience reduced enforcement costs when authority is granted to county tax collectors through interagency agreements. County tax collectors that choose to enter such agreements may incur indeterminate, negative costs associated with enforcing commercial driving school regulations.



JUMP TO SUMMARY ANALYSIS RELEVANT INFORMATION BILL HISTORY


## ANALYSIS

### EFFECT OF THE BILL:

The bill authorizes the Department of Highway Safety and Motor Vehicles (DHSMV) to enter into interagency agreements with county tax collectors to allow tax collectors to enforce statutory provisions related to commercial driving schools. The interagency agreements may include, but are not limited to, grants of authority to the county tax collectors, or their agents, to do any of the following:

- Prohibit licensees operating commercial driving schools, and their agents, from entering upon the tax collector's premises except under specified circumstances.
- Prohibit conduct by licensees operating commercial driving schools, and their agents, which operates or would operate as a fraud or deceit.
- Prohibit any transaction, practice, or course of business related to a commercial driving school which undermines the driver license issuance process.
- Require persons licensed to operate commercial driving schools, and their agents, to present certain documents upon the demand of a law enforcement officer, a DHSMV employee, or an employee of the tax collector.
- Enter the premises of a commercial driving school to ensure compliance with laws regulating commercial driving schools. (Section 1)

The effective date of the bill is July 1, 2026. (Section 2)

### FISCAL OR ECONOMIC IMPACT:

STATE GOVERNMENT:

DHSMV may experience a reduction in costs associated with enforcing commercial driving school regulations. However, the extent of any savings may depend on the number of interagency agreements the department enters into and the number of commercial driving schools impacted by such agreements.

LOCAL GOVERNMENT:

County tax collectors that enter into interagency agreements with DHSMV may incur indeterminate costs associated with enforcing regulations related to commercial driving schools. These costs could vary based on the scope of responsibilities and the number of commercial driving schools operating within the county.

## RELEVANT INFORMATION

### SUBJECT OVERVIEW:

**Commercial Driving Schools**

Commercial driving schools provide education related to driving skills, traffic laws, road safety, and substance abuse. They also teach behind-the-wheel skills for driving non-commercial vehicles to prepare drivers to take the Class E[1] skills test.[2]

Except for truck driving schools,[3] the Department of Highway Safety and Motor Vehicles (DHSMV) oversees and licenses all commercial driving schools.[4] A person or entity may not operate a commercial driving school without first obtaining a license from DHSMV.[5] To obtain a license, the applicant submits an application to DHSMV and if DHSMV approves the application, the applicant must pay the license fee. Once the license fee is paid, DHSMV then issues the appropriate license. A license for a commercial driving school is valid for one year from the date of issuance and is not transferable.[6]

Commercial Driving School Instructors, Agents, and Vehicles

A person may not be compensated for giving instructions on operating motor vehicles or act as a driving school instructor without first obtaining an instructor's certificate from DHSMV.[7] An instructor's certificate is only valid in connection with the driving school or schools listed on the certificate or in connection with a driver education course offered by a district school board.[8] Similarly, a person may not serve as an agent for a commercial driving school without first obtaining an agent identification card from DHSMV. An agent identification card is only valid in connection with the commercial driving school or schools listed on the card.[9]

A motor vehicle owned or controlled by a commercial driving school may not be used to give driving instructions until the licensee has obtained a school vehicle identification certificate from DHSMV. Such vehicles must also meet DHSMV's safety requirements.[10]

---

[1] A Class E driver license authorizes a person to drive non-commercial vehicles with a Gross Vehicle Weight Rating of less than 26,001 pounds. Department of Highway Safety and Motor Vehicles, *Driver License & ID Cards, General Information* (last visited February 1, 2026). *See also*, s. 322.54(2)(d), F.S.

[2] Department of Highway Safety and Motor Vehicles, *Commercial Driving Schools Overview* (last visited February 1, 2026).

[3] Truck driving schools are licensed by the Commission for Independent Education. *See*, ch. 1005, F.S.

[4] S. 488.01, F.S.

[5] *Id. See also,* s. 488.02, F.S., providing DHSMV with rulemaking authority regarding commercial driving schools.

[6] S. 488.03, F.S.

[7] S. 488.04(1), F.S.

[8] *Id.* An applicant for an instructor's certificate must take special eye tests, written tests, and road tests and provide DHSMV proof of his or her qualifications and ability as a driving instructor.

[9] S. 488.045, F.S.

[10] S. 488.05, F.S. Vehicle requirements for commercial driving schools are codified in Rule 15A-11.010(1), F.A.C.

Revocation or Suspension of License or Certificate Related to Commercial Driving Schools

DHSMV may suspend or revoke any license or certificate related to commercial driving schools if the holder of the license or certificate or an instructor, agent, or employee of the school has:

- Violated statutory provisions relating to commercial driving schools.
- Been convicted of, pled no contest to, or had adjudication withheld for any felony offense or misdemeanor offense, as shown by a fingerprint-based criminal background check.
- Committed any fraud or willful misrepresentation in applying for or obtaining a license.
- Solicited business on any premises, including parking areas, used by DHSMV or a tax collector for the purpose of licensing drivers.[11]

**Commercial Driving School Fees and Distribution**

All fees DHSMV receives related to commercial driving schools are deposited in the General Revenue Fund.[12] The statutory fees are as follows:

- Commercial Driving School Fees:
  - License application fee: $50.
  - Initial license fee: $200.
  - Annual license renewal fee: $100.
- Instructor or Agent Fees:
  - Instructor or agent application fee: $25.
  - Annual instructor or agent renewal fee: $10.
  - Duplicate instructor certificate fee: $2.
- Vehicle-Related Fees:
  - Vehicle identification certificate application fee: $15.
  - Annual vehicle renewal fee: $10.[13]

Penalties

A commercial driving school that violates the law concerning its operation or any of its implementing rules or regulations[14] is guilty of a first-degree misdemeanor, punishable by a term of imprisonment not exceeding one year,[15] a fine of up to $1,000,[16] or both.

**Application for a Class E Driver License**

Current law requires DHSMV to examine every applicant for a driver's license. For a Class E driver license (the standard type of license for all non-commercial drivers), the examination must include:

- A test of the applicant's eyesight.
- A test of the applicant's hearing.
- A test of the applicant's ability to read and understand highway signs regulating, warning, and directing traffic; his or her knowledge of the traffic laws of this state.
- An actual demonstration of ability to exercise ordinary and reasonable control in the operation of a motor vehicle.[17]

**Duties of County Tax Collectors**

Among other duties, county tax collectors serve as DHSMV's agents for purposes of motor vehicle and vessel registrations, title applications, and for the issuance of driver licenses. County tax collectors are funded from fees

[11] S. 488.06, F.S.
[12] S. 488.08, F.S.
[13] These fees are codified in various provision of ch. 488, F.S.
[14] Ch. 15A-11, F.A.C.
[15] S. 775.082(4)(a), F.S.
[16] S. 775.083(1)(d), F.S.
[17] S. 322.12(3), F.S. Beginning July 1, 2026, an applicant who is found to have cheated during, or to have otherwise circumvented, any portion of the examination must retake the examination. *See* s. 7 of 2025-125, L.O.F.

or commissions[18] from services rendered.[19] For example, the county tax collector charges a $6.25 service fee for providing driver license and identification card services.[20]

## BILL HISTORY

| COMMITTEE REFERENCE | ACTION | DATE | STAFF DIRECTOR/ POLICY CHIEF | ANALYSIS PREPARED BY |
|---|---|---|---|---|
| Government Operations Subcommittee | 18 Y, 0 N | 2/11/2026 | Toliver | Lines |
| Transportation & Economic Development Budget Subcommittee | | | Davis | Andeara |
| State Affairs Committee | | | | |

[18] S. 192.091(2), F.S.
[19] Alachua County Tax Collector, *Tax Collector Duties and Responsibilities* (Last visited February 1, 2026). S. 322.135, F.S., provides that tax collectors are DHSMV's agents for the purpose of issuing driver license.
[20] S. 322.135(1)(a), F.S.

A bill to be entitled

An act relating to commercial driving schools; creating s. 488.09, F.S.; authorizing the Department of Highway Safety and Motor Vehicles to enter into interagency agreements with tax collectors for a specified purpose; specifying that such an interagency agreement is a delegation of authority of the department to the tax collector; providing that such an interagency agreement may include, but need not be limited to, certain grants of authority; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

**Section 1. Section 488.09, Florida Statutes, is created to read:**

488.09 Interagency agreements with tax collectors.—The Department of Highway Safety and Motor Vehicles may enter into interagency agreements with tax collectors authorizing such tax collectors to enforce this chapter. An interagency agreement entered into under this section is a delegation of the authority of the department to the tax collector. Such an interagency agreement may include, but need not be limited to, grants of authority to the tax collector, or his or her agent, to do any of the following:



CODING: Words stricken are deletions; words underlined are additions.

(1) Prohibit licensees operating commercial driving schools, and their agents, from entering upon the tax collector's premises, including its parking areas, unless such licensees and agents are seeking tax collector services in their personal capacities.

(2) Prohibit any course of conduct by licensees operating commercial driving schools, and their agents, which operates or would operate as a fraud or deceit upon a person, the department, or the tax collector.

(3) Prohibit any transaction, practice, or course of business related to a commercial driving school which undermines the integrity of the driver license issuance process.

(4) Require persons licensed to operate commercial driving schools, and their agents, to present pertinent licenses, agent identification cards, and certificates issued under this chapter upon demand of a law enforcement officer, a department employee, or an employee of the tax collector.

(5) Enter the premises where a commercial driving school is located to ensure compliance with state and local laws regulating the business of commercial driving schools.

**Section 2.** This act shall take effect July 1, 2026.

# FLORIDA HOUSE OF REPRESENTATIVES
# BILL ANALYSIS

*This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.*

| | |
|---|---|
| **BILL #:** CS/HB 1177 | **COMPANION BILL:** SB 1512 (Burgess) |
| **TITLE:** Spaceport Operations and Space Florida | **LINKED BILLS:** HB 1179 Sirois |
| **SPONSOR(S):** Sirois | **RELATED BILLS:** None |

**Committee References**

Ways & Means
18 Y, 1 N, As CS

➤

Transportation & Economic Development Budget

## SUMMARY


**Effect of the Bill:**
The bill provides that certain property being used by a private lessee pursuant to a project authorized by Space Florida may qualify for a property tax exemption, and creates a sales tax exemption for certain machinery and equipment owned by Space Florida and leased pursuant to a project authorized by Space Florida. In addition, the bill provides that Space Florida is not subject to the competitive bidding requirements of s. 255.20, F.S., when purchasing professional or construction services, or both, using funds that are not appropriated by the Legislature.

The bill also provides that operational oversight, management, and day-to-day administration of each spaceport in Florida is vested in the spaceport's director or commander and requires each spaceport to develop and maintain an operational governance plan consistent with Space Florida's statewide strategic plan. The bill requires each spaceport to maintain an updated list of spaceport site readiness development projects and specifies the types of projects to be included on the list. Additionally, the bill defines the term "quintimodal transportation hub" and requires Space Florida to enhance and promote development and use of such hubs in Florida.

**Fiscal or Economic Impact:**
The Revenue Estimating Conference has not estimated the impact of the bill. Staff estimates the provision that extends a governmental property tax exemption to property used for projects authorized by Space Florida will have a recurring negative impact on local government revenues beginning in Fiscal Year 2027-28. Staff estimates the creation of a sales tax exemption for specified machinery and equipment to have a recurring impact of -$22 million on General Revenue and -$6.2 million on local government revenue, beginning in Fiscal Year 2026-27.



JUMP TO SUMMARY ANALYSIS RELEVANT INFORMATION BILL HISTORY


## ANALYSIS

**EFFECT OF THE BILL:**

The bill provides that certain property being used by a non-governmental lessee pursuant to a project authorized by the Space Florida board of directors is deemed to perform an essential governmental purpose and is exempt from ad valorem (property) taxes. The bill also expands the term "governmental purpose" to include "a defense or aerospace use." (Section 1)

This change to the definition of governmental purpose will first apply to the 2027 ad valorem tax roll. (Section 2)

The bill exempts from sales and use tax the lease of tangible personal property by a private lessee, if:

- The property is owned by Space Florida;
- The property is required to be used by the lessee solely in connection with a defense or aerospace contract, program, or project and that use restriction is contained in the lease; and
- The lessee furnishes Space Florida with an affidavit attesting that the property will meet these requirements for the duration of the lease.

If a person provides a false affidavit to receive the exemption, that person is liable for back taxes and penalties provided by law.[1] (Section 3)

The bill provides that Space Florida is not subject to the competitive bidding requirements of s. 255.20, F.S., when purchasing professional or construction services, or both, using funds that are not appropriated by the Legislature. The bill requires that for such purchases Space Florida attest in writing that the funds used are not appropriated by the legislature. (Section 4)

The bill distinguishes the authority of individual spaceports in relation to Space Florida's authority. In particular, the bill provides that, notwithstanding any other provision of Space Florida's governing statutes, authority over the operational oversight, management, and day-to-day administration of each spaceport shall be vested in the spaceport director or commander[2] for that facility. The bill prohibits Space Florida from exercising direct control over local operational decisions unless specifically requested in writing by the spaceport director or commander or required to comply with applicable federal law or regulation. The bill provides that these terms do not diminish Space Florida's authority to finance, lease, or own spaceport facilities or to coordinate economic development initiatives across multiple spaceport territories. Further, the bill specifies that Space Florida is responsible for statewide strategic planning, financing, economic development, and intergovernmental coordination. These provisions do not apply to federal property. (Sections 5 and 7)

The bill requires each spaceport to develop and maintain an operational governance plan consistent with Space Florida's statewide strategic plan. Each spaceport must submit its plan annually to Space Florida. The bill provides that these operational governance plans are not subject to approval by Space Florida. (Section 7)

The bill also requires each spaceport to maintain an updated list of spaceport site readiness development projects consistent with its operational governance plan and with Space Florida's spaceport master plan. The bill specifies that the projects to be included on this list include, but are not limited to, utility and commodity supply extension, transportation infrastructure expansion, environmental reviews, and similar activities that, if completed, will support the future expansion of spaceport operations and related space and hypersonic industry activities, such as payload processing, manufacturing, and testing. Each spaceport must submit its project list annually to Space Florida. (Section 7)

The bill requires Space Florida, in coordination with the Department of Transportation (DOT), metropolitan planning organizations, and local governments, to enhance and promote the development and use of quintimodal transportation hubs in this state. The bill defines a quintimodal transportation hub as a spaceport territory within which interconnected transportation facilities are available to move people or property by means of road, railroad, airport, seaport, and spaceport facilities. (Sections 5 and 6)

The bill updates cross references to conform to the provisions of the bill. (Sections 8, 9, 10)

The bill is effective July 1, 2026. (Section 11)

---

[1] Section 212.085, F.S., provides that when a person fraudulently issues a certificate or other written statement for the purpose of evading sales tax, that person is liable for the payment of tax, a mandatory penalty of 200% of the tax, and a fine or other punishment as provided by law for a conviction of a third-degree felony.

[2] The bill defines "spaceport director or commander" to mean "the individual designated by the governing body, agency, or military authority of a spaceport territory to administer the operations, maintenance, safety, and local agreements of that facility."

**FISCAL OR ECONOMIC IMPACT:**

STATE GOVERNMENT:

The Revenue Estimating Conference has not estimated the impact of the bill. Staff estimates the creation of a sales tax exemption for specified machinery and equipment to have a recurring impact of -$22 million on General Revenue beginning in Fiscal Year 2026-27. The bill creates new responsibilities and requirements for Florida's spaceports and Space Florida. The costs of the reporting, planning, and coordinating requirements provided in the bill will be absorbed within the existing resources of Florida's spaceports and Space Florida.

LOCAL GOVERNMENT:

The Revenue Estimating Conference has not estimated the impact of the bill. Staff estimates the provision that extends a governmental property tax exemption to property used for projects authorized by Space Florida will have a recurring negative impact on local government revenues beginning in Fiscal Year 2027-28. Staff estimates the creation of a sales tax exemption for specified machinery and equipment to have a recurring impact -$6.2 million on local government revenue, beginning in Fiscal Year 2026-27. The bill creates new responsibilities and requirements for spaceports which are controlled by local airport authorities. The costs of the reporting, planning, and coordinating requirements provided in the bill will be absorbed within the existing resources of those spaceports.

## RELEVANT INFORMATION

**SUBJECT OVERVIEW:**

**Space Florida**

The Legislature passed the Space Florida Act in 2006,[3] which consolidated Florida's three existing space entities – Florida Space Authority, Florida Space Research Institute, and Florida Aerospace Finance Corporation – into a single entity called Space Florida.[4] Space Florida is established as an independent special district, a body politic and corporate, and a subdivision of the state.[5] Space Florida is subject to the provisions of the Uniform Special District Accountability Act, which governs issues like operations, financial reporting, taxation, assessments, elections, compliance with general law, and comprehensive planning.[6]

Space Florida's objectives include supporting the growth and development of a sustainable and world-leading aerospace industry in Florida.[7] Space Florida acts as Florida's point of contact for state aerospace-related activities with federal agencies, the military, state agencies, businesses, and the private sector.[8] Space Florida is authorized to purchase or construct facilities, set rates, fees, and charges for the use of facilities, undertake joint financing with municipalities or private sector entities, and execute contracts with persons or spaceport users to facilitate the financing, construction, leasing, or sale of any project.[9]

***Powers and Duties of Space Florida***

Florida law provides certain powers to Space Florida, including, but not limited to:[10]

- Using a corporate seal;

[3] Ch. 2006-60, Laws of Fla.
[4] *See* ss. 331.301, F.S., *through* 331.371, F.S.
[5] S. 331.302(1), F.S.
[6] S. 331.302(5), F.S.
[7] S. 331.302(1), F.S.
[8] S. 331.3011(3), F.S.
[9] S. 331.305, F.S.
[10] *Id.*

- Using patents, copyrights, and trademarks;
- Lending and investing money;
- Acquiring certain properties;
- Executing contracts;
- Issuing revenue bonds;
- Making expenditures for entertainment and travel expenses and business clients, guests, and other authorized persons; and
- Fixing and collecting fees, loan payments, rental payments, and other charges in connection with financing agreements.

Florida law also gives Space Florida certain duties, including, but not limited to, creating a business plan, entering into agreements and cooperating with other state agencies, and consulting with appropriate federal agencies.[11] Specifically, Space Florida is required to:

- Enter into agreements with the Department of Education, DOT, the Department of Commerce, and CareerSource Florida.[12]
- In cooperation with the Department of Commerce, collaborate to develop a plan to retain, expand, attract, and create aerospace industry entities, public or private, which results in the creation of high-value-added businesses and jobs in Florida.[13]
- Develop, in cooperation with the Department of Commerce, a plan to provide financing assistance to aerospace businesses.[14]
- Carry out its responsibilities for spaceport operations by:[15]
    - Seeking federal support and developing partnerships to renew and upgrade the infrastructure and technologies at the Cape Canaveral Air Force Station, the John F. Kennedy Space Center, and the Eastern Range.
    - Supporting federal efforts to clarify roles and responsibilities of federal agencies in an effort to streamline access for commercial launch users.
    - Pursuing the development of commercial spaceports in the state in partnership with counties or municipalities, the Federal Government, or private entities.
    - Promoting and facilitating launch activity within the state by supporting and assisting the efforts of commercial launch operators to obtain authorization from federal agencies for launching from Florida.
    - Consulting, as necessary, with the appropriate federal, state, and local authorities, including the National Aeronautics and Space Administration, Federal Aviation Administration, Department of Defense, DOT, Florida National Guard, and industry on establishing and operating spaceport infrastructure and facilities in the state.

***Board of Directors***

The Space Florida board of directors is comprised of nine voting members and three ex officio, nonvoting members. The governor (or designee of the governor) serves ex officio as the chair and a voting member of the board and appoints five additional voting board members with experience in the aerospace industry, bond finance, a relevant academic field, or other specified airport or aircraft operations. The remainder of the voting board members consists of the Secretary of Transportation, one member appointed by the President of the Senate, and one member appointed by the Speaker of the House of Representatives.

The governor selects the three ex officio, nonvoting members of the board, which consist of a representative of the Jacksonville Aviation Authority, a representative of the Titusville-Cocoa Airport Authority, and an employee or official of a port district or port authority.[16]

[11] S. 331.3051, F.S.
[12] S. 331.3051(2), F.S.
[13] S. 331.3051(3), F.S.
[14] S. 331.3051(6), F.S.
[15] S. 331.3051(7), F.S.
[16] S. 331.3081, F.S.

## Ad Valorem Taxes

The ad valorem tax or "property tax" is an annual tax levied by counties, municipalities, school districts, and some special districts. The Florida Constitution reserves to local governments the authority to levy ad valorem taxes on real and tangible personal property.[17] Ad valorem taxes are levied annually by local governments based on the value of real and tangible personal property as of January 1 of each year.[18]

The Florida Constitution requires that all property be assessed at just value for ad valorem tax purposes,[19] and provides for specified assessment limitations, property classifications, and exemptions.[20] After the property appraiser considers any assessment limitation or use classification affecting the just value of a parcel of real property, an assessed value is produced. The assessed value is then reduced by any exemptions to produce the taxable value.[21]

Unless expressly exempted from taxation, all real and personal property and leasehold interests in the state are subject to taxation.[22] The Florida Constitution limits the Legislature's authority to grant an exemption or assessment limitation from taxes,[23] and any modifications to existing ad valorem tax exemptions or limitations must be consistent with the constitutional provision authorizing the exemption or limitation.[24]

## Ad Valorem Exemption for Governmental Entities

Property that is government-owned and serves a governmental, municipal, or public purpose is exempt from ad valorem taxation, with certain exceptions.[25] Leasehold interests in property of the United States, of the state or any of its political subdivisions, or of municipalities, agencies, authorities, and other public bodies corporate of the state, are exempt from ad valorem taxation only when the lessee serves or performs a governmental, municipal, or public purpose or function, or if the lessee is an organization using the property exclusively for literary, scientific, religious, or charitable purposes.[26] This exemption is deemed to be met if the lessee performs a function or serves a purpose which could properly be performed or served by an appropriate governmental unit or which would be a valid subject for the allocation of public funds.[27]

The term "governmental purpose" includes a direct use of property on federal lands in connection with the Federal Government's Space Exploration Program or spaceport activities.[28] Real property and tangible personal property owned by the Federal Government or Space Florida and used for defense and space exploration purposes or in support of such purposes is also considered an essential national governmental purpose and is exempt.[29]

---

[17] FLA. CONST. art. VII, ss. 1(a), 9(a).
[18] Section 192.001(12), F.S., defines "real property" as land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. Section 192.001(11)(d), F.S., defines "tangible personal property" as all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in Art. VII, s. 1(b) of the Florida Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.
[19] FLA. CONST. art. VII, s. 4.
[20] FLA. CONST. art. VII, ss. 3, 4, and 6.
[21] S. 196.031, F.S.
[22] S. 196.001, F.S.; *see also Sebring Airport Authority v. McIntyre*, 642 So. 2d 1072, 1073 (Fla. 1994), noting exemptions are strictly construed against the party claiming them.
[23] *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978).
[24] *Sebring Airport Auth. v. McIntyre,* 783, So. 2d 238, 248 (Fla. 2001); *Archer v. Marshall,* 355 So. 2d 781, 784. (Fla. 1978); *Am Fi Inv. Corp v. Kinney,* 360 So. 2d 415 (Fla. 1978); *see also Sparkman v. State,* 58 So. 2d 431, 432 (Fla. 1952).
[25] Section 196.199(1)(a)-(d), F.S.
[26] Sections 196.199(2)(a) and (c) and (4), F.S.
[27] Section 196.012(6), F.S.
[28] "Spaceport activities" means activities directed or sponsored by Space Florida on spaceport territory pursuant to its powers and responsibilities under the Space Florida Act. *See* s. 212.02(22), F.S.
[29] Section 196.012(6), F.S.

Additionally, any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport[30] by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport,[31] or which is located in a deepwater port identified in s. 403.021(9)(b), F.S., and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation is deemed an activity that serves a governmental, municipal, or public purpose.[32]

## Sales Tax

Florida's sales and use tax is a six percent levy[33] on retail sales of a wide array of tangible personal property, admissions, and transient lodgings, unless expressly exempted. Generally, the sales tax is added to the price of a taxable good and collected by the dealer from the purchaser at the time of sale.

In addition to the state sales tax, counties have been granted limited authority to levy a discretionary sales surtaxes for specific purposes on all transactions occurring in the county subject to the state sales tax in ch. 212, F.S., and on communications services as defined in ch. 202, F.S.[34] A discretionary sales surtax is based on the rate in the county where the taxable goods or services are delivered into or sold. The surtax does not apply to the sales price above $5,000 on any item of tangible personal property.

Certain machinery and equipment used in semiconductor, defense, or space technology production is already exempt from sales and use taxation.[35] This existing exemption applies to:

- Industrial machinery and equipment used in semiconductor technology facilities certified by the Department of Commerce[36] to manufacture, process, compound, or produce semiconductor technology products for sale or for use by these facilities.[37]
- Industrial machinery and equipment used in defense or space technology facilities that is certified by the Department of Commerce[38] to design, manufacture, assemble, process, compound, or produce defense technology products or space technology products for sale or for use by these facilities.

## Public Works Projects

Chapter 255, F.S., provides the procurement process for public construction works. A public works project is an activity that is paid for with any state-appropriated funds and involves the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof owned in whole or in part by any political subdivision.[39]

---

[30] "Public-use airport" means any publicly owned airport which is used or to be used for public purposes. *See* s. 332.004(14), F.S.

[31] "Spaceport" means any area of land or water, or any manmade object or facility located therein, developed by Space Florida under this act, which area is intended for public use or for the launching, takeoff, and landing of spacecraft and aircraft, and includes any appurtenant areas which are used or intended for public use, for spaceport buildings, or for other spaceport facilities, spaceport projects, or rights-of-way. *See* s. 331.303, F.S.

[32] Section 196.012(6), F.S.

[33] Section 212.05, F.S.

[34] The tax rates, duration of the surtax, method of imposition, and proceed uses are individually specified in s. 212.055, F.S. General limitations, administration, and collection procedures are set forth in s. 212.054, F.S.

[35] Section 212.08(5)(j), F.S.

[36] Section 212.08(5)(j)5., F.S.

[37] Under section 212.08(5)(j)1.a., F.S., industrial machinery and equipment includes molds, dies, machine tooling, other appurtenances or accessories to machinery and equipment, testing equipment, test beds, computers, and software, whether purchased or self-fabricated, and, if self-fabricated, includes materials and labor for design, fabrication, and assembly.

[38] Section 212.08(5)(j)5., F.S.

[39] Section 255.0992(1)(b), F.S.

Section 255.20, F.S., requires governmental entities to competitively award each project that is estimated to cost more than $300,000 to an appropriately licensed contractor. For electrical work, a governmental entity must competitively bid a project that is estimated to cost more than $75,000.[40]

The term "competitively award" means to award contracts based on the submission of sealed bids, proposals submitted in response to a request for proposal, proposals submitted in response to a request for qualifications, or proposals submitted for competitive negotiation.[41]

Except as required by federal or state law, the state or any political subdivision[42] that contracts for a public works project may not:[43]

- Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the headquarters or offices of the party, unless the local government is the sole source of funding for the project;
- Require a contractor, subcontractor, or material supplier or carrier engaged in the project to:
  - Pay employees a predetermined amount of wages or prescribe any wage rate;
  - Provide employees a specified type, amount, or rate of employee benefits;
  - Control, limit, or expand staffing; or
  - Recruit, train, or hire employees from a designated, restricted, or single source.
- Prohibit any contractor, subcontractor, or material supplier or carrier from submitting a bid on the project if such individual is able to perform the work described and is qualified, licensed, or certified as required by state law.

## Spaceports in Florida

Under Florida law, a spaceport is defined as any area of land or water developed by Space Florida and intended for public use or for the launching, takeoff, and landing of spacecraft and aircraft, including any appurtenant areas which are used or intended for public use, for spaceport buildings, or for other spaceport facilities, spaceport projects, or rights-of-way.[44] Florida law designates certain real property within the state as "spaceport territory,"[45] including Cape Canaveral Spaceport in Brevard County, Cecil Spaceport in Duval County, Eglin Air Force Base in Okaloosa County, Cape San Blas in Gulf County, Space Coast Regional Airport and Spaceport in Brevard County, Homestead Air Reserve Base in Miami-Dade County, and Tyndall Air Force Base in Bay County.[46]

The Federal Aviation Administration (FAA) is responsible for licensing launch and reentry operations at commercial spaceports.[47] An FAA license is not required for space activities that the federal government carries out for its own purposes, such as some NASA or U.S. Department of Defense launches.[48] Currently, three Florida spaceports are licensed by the FAA. The Cape Canaveral Spaceport is licensed by the FAA for vertical and horizontal launch and for reentry operations.[49] Cecil Spaceport, operated by the Jacksonville Aviation Authority,

---

[40] Section 255.20(1), F.S.
[41] Section 255.20(1), F.S.
[42] "Political subdivision" means a separate agency or unit of local government created or established by law or ordinance and the officers thereof. The term includes, but is not limited to, a county; a city, town, or other municipality; or a department, commission, authority, school district, taxing district, water management district, board, public corporation, institution of higher education, or other public agency or body thereof authorized to expend public funds for construction, maintenance, repair, or improvement of public works. *See* s. 255.0992(1)(a), F.S.
[43] Section 255.0992, F.S.
[44] S. 331.303(17), F.S.
[45] S. 331.304, F.S.
[46] Space Florida, *Spaceport System Territory*, https://www.spaceflorida.gov/spaceport-system-territory (last visited Feb. 8, 2026).
[47] U.S. Department of Transportation, Federal Aviation Administration, *Commercial Space Transportation Activities,* https://www.faa.gov/newsroom/commercial-space-transportation-activities (last visited Feb. 8, 2026).
[48] *Id.*
[49] U.S. Department of Transportation, Federal Aviation Administration, *Spaceports by State,* https://www.faa.gov/space/spaceports_by_state#fl_sflc (last visited Feb. 8, 2026).

and Space Coast Spaceport, operated by the Titusville-Cocoa Airport Authority, are licensed by the FAA for horizontal launch operations.[50]

### Spaceport Planning

Space Florida must develop a spaceport master plan for expansion and modernization of space transportation facilities within spaceport territories. The plan must contain recommended projects to meet current and future commercial, national, and state space transportation requirements. Further, the plan must identify appropriate funding levels and include recommendations on appropriate sources of revenue that may be developed to contribute to the State Transportation Trust Fund.

Space Florida must submit the spaceport master plan to any appropriate metropolitan planning organization for review of intermodal impacts and to DOT for inclusion in its five-year work program of qualifying aerospace discretionary capacity improvement projects. Subject to availability of appropriated funds, DOT may participate in the capital cost of such projects.

### Quintimodal Transportation Hubs

Brevard County hosts the world's only quintimodal transportation hub, providing access to five modes of transportation: space, air, rail, sea, and road.[51]

## BILL HISTORY

| COMMITTEE REFERENCE | ACTION | DATE | STAFF DIRECTOR/ POLICY CHIEF | ANALYSIS PREPARED BY |
|---|---|---|---|---|
| Ways & Means Committee | 18 Y, 1 N, As CS | 2/10/2026 | Aldridge | Berg |
| THE CHANGES ADOPTED BY THE COMMITTEE: | • Revised sales tax exemption language for clarity;<br>• Provided that authority over operational oversight, management, and day-to-day administration of each spaceport in Florida is vested in the spaceport's director or commander;<br>• Required each spaceport to develop and maintain an operational governance plan consistent with Space Florida's statewide strategic plan;<br>• Required each spaceport to maintain an updated list of spaceport site readiness development projects and specifies the types of projects to be included on the list;<br>• Provided that powers and duties specified for spaceports under new section do not apply to federal property; and<br>• Defined the term "quintimodal transportation hub" and required Space Florida to enhance and promote development and use of such hubs in Florida. | | | |
| Transportation & Economic Development Budget Subcommittee | | | Davis | McAuliffe |

**THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.**

[50] *Id.*

[51] NASA, Partnerships, *Partnering with Kennedy Space Center*, https://public.ksc.nasa.gov/partnerships/partnering-with-ksc/benefits-of-partnership/five-modes-of-transportation/ (last visited Feb. 8, 2026).

A bill to be entitled

An act relating to spaceport operations and Space Florida; amending s. 196.012, F.S.; revising the definition of the term "governmental purpose"; providing applicability; amending s. 212.08, F.S.; providing an exemption from the sales and use tax for defense or aerospace machinery and equipment; requiring an affidavit; providing penalties; providing liability under certain conditions; authorizing the Department of Revenue to adopt rules; amending s. 331.302, F.S.; providing that Space Florida is not an agency and is not subject to certain bidding and contract procedures under certain conditions; amending s. 331.303, F.S.; defining the terms "quintimodal transportation hub" and "spaceport director or commander"; amending s. 331.3051, F.S.; requiring Space Florida to enhance and promote the development and use of quintimodal transportation hubs in this state; creating s. 331.3052, F.S.; providing powers and duties of spaceport operators; providing applicability and construction; amending ss. 330.41, 331.310, and 692.201, F.S.; conforming cross-references; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

**Section 1. Subsection (6) of section 196.012, Florida Statutes, is amended to read:**

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(6) Governmental, municipal, or public purpose or function shall be deemed to be served or performed when the lessee under any leasehold interest created in property of the United States, the state or any of its political subdivisions, or any municipality, agency, special district, authority, or other public body corporate of the state is demonstrated to perform a function or serve a governmental purpose which could properly be performed or served by an appropriate governmental unit or which is demonstrated to perform a function or serve a purpose which would otherwise be a valid subject for the allocation of public funds. For purposes of the preceding sentence, an activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as an aviation area on an airport layout plan which has been approved by the Federal Aviation Administration and which real property is used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed base operation which provides goods and services to the general aviation public in the

promotion of air commerce shall be deemed an activity which serves a governmental, municipal, or public purpose or function. Any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport as defined in s. 332.004(14) by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport as defined in s. 331.303, or which is located in a deepwater port identified in s. 403.021(9)(b) and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose. The use by a lessee, licensee, or management company of real property or a portion thereof as a convention center, visitor center, sports facility with permanent seating, concert hall, arena, stadium, park, or beach is deemed a use that serves a governmental, municipal, or public purpose or function when access to the property is open to the general public with or without a charge for admission. If property deeded to a municipality by the United States is subject to a requirement that the Federal Government, through a schedule established by the Secretary of the Interior, determine that the property is being maintained for public historic preservation, park, or recreational purposes and if those

conditions are not met the property will revert back to the Federal Government, then such property shall be deemed to serve a municipal or public purpose. The term "governmental purpose" also includes a direct use of property on federal lands in connection with the Federal Government's Space Exploration Program, a defense or aerospace use, or spaceport activities as defined in s. 212.02(22). Real property and tangible personal property owned by the Federal Government or Space Florida and used for defense and space exploration purposes, including any use within this state by a private lessee for a defense or aerospace contract, program, or project authorized by the board of directors of Space Florida, or which is put to a use in support thereof shall be deemed to perform an essential national governmental purpose and shall be exempt. "Owned by the lessee" as used in this chapter does not include personal property, buildings, or other real property improvements used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed based operation which provides goods and services to the general aviation public in the promotion of air commerce provided that the real property is designated as an aviation area on an airport layout plan approved by the Federal Aviation Administration. For purposes of determination of "ownership," buildings and other real property improvements which will revert to the airport authority or other

governmental unit upon expiration of the term of the lease shall be deemed "owned" by the governmental unit and not the lessee. Also, for purposes of determination of ownership under this section or s. 196.199(5), flight simulation training devices qualified by the Federal Aviation Administration, and the equipment and software necessary for the operation of such devices, shall be deemed "owned" by a governmental unit and not the lessee if such devices will revert to that governmental unit upon the expiration of the term of the lease, provided the governing body of the governmental unit has approved the lease in writing. Providing two-way telecommunications services to the public for hire by the use of a telecommunications facility, as defined in s. 364.02(14), and for which a certificate is required under chapter 364 does not constitute an exempt use for purposes of s. 196.199, unless the telecommunications services are provided by the operator of a public-use airport, as defined in s. 332.004, for the operator's provision of telecommunications services for the airport or its tenants, concessionaires, or licensees, or unless the telecommunications services are provided by a public hospital.

**Section 2.** The amendments made by this act to s. 196.012, Florida Statutes, first apply to the 2027 ad valorem tax roll.

**Section 3. Paragraph (w) is added to subsection (5) of section 212.08, Florida Statutes, to read:**

212.08 Sales, rental, use, consumption, distribution, and

storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(w) Defense or aerospace machinery and equipment.—

1. Tangible personal property owned by Space Florida and leased to a private entity pursuant to a lease, license, or other written agreement is exempt from the tax imposed by this chapter if the lease requires that the property be used by the lessee solely in connection with a defense or aerospace contract, program, or project authorized by the board of directors of Space Florida pursuant to its powers under s. 331.305.

2. The lessee must furnish Space Florida with an affidavit affirming that the leased property will meet the conditions specified in subparagraph 1. for the entire duration of the lease, license, or other written agreement. The lessee shall maintain a copy of such affidavit and is liable for the tax imposed by this chapter if the leased property is used for a nonqualifying purpose at any time during the term of the lease, license, or other written agreement.

3. A person furnishing a false affidavit to the vendor for the purpose of evading payment of the tax imposed under this

chapter is subject to the penalty set forth in s. 212.085 and as otherwise provided by law.

4. The department may adopt rules as necessary to implement this paragraph.

**Section 4. Subsection (4) of section 331.302, Florida Statutes, is amended to read:**

331.302 Space Florida; creation; purpose.—

(4)(a) Space Florida is not an agency as defined in ss. 216.011 and 287.012.

(b) Space Florida is not an agency as defined in s. 287.055(2)(b) and is not subject to s. 255.20 when it purchases professional services or construction services, or both, using nonappropriated state funds. Space Florida must attest in writing that such funds are nonappropriated.

**Section 5. Subsections (15) through (17) and (18) through (21) of section 331.303, Florida Statutes, are renumbered as subsections (16) through (18) and (20) through (23), respectively, and new subsections (15) and (19) are added to that section to read:**

331.303 Definitions.—

(15) "Quintimodal transportation hub" means a spaceport territory within which interconnected transportation facilities are available to move people or property by means of road, railroad, airport, seaport, and spaceport facilities.

(19) "Spaceport director or commander" means the

individual designated by the governing body, agency, or military authority of a spaceport territory to administer the operations, maintenance, safety, and local agreements of that facility.

**Section 6. Subsections (16) and (17) of section 331.3051, Florida Statutes, are renumbered as subsections (17) and (18), respectively, and a new subsection (16) is added to that section to read:**

331.3051 Duties of Space Florida.—Space Florida shall:

(16) In coordination with the Department of Transportation, metropolitan planning organizations, and local governments, enhance and promote the development and use of quintimodal transportation hubs in this state.

**Section 7. Section 331.3052, Florida Statutes, is created to read:**

331.3052 Powers and duties of spaceport operators.—

(1) Notwithstanding any other provision of this part, authority over the operational oversight, management, and day-to-day administration of each spaceport shall be vested in the spaceport director or commander for that facility.

(2) Space Florida shall be responsible for statewide strategic planning, financing, economic development, and intergovernmental coordination, but may not exercise direct control over local operational decisions unless:

(a) Specifically requested in writing by the spaceport director or commander; or

(b) Required to comply with applicable federal law or regulation.

(3) Each spaceport shall develop and maintain an operational governance plan consistent with Space Florida's statewide strategic plan. Such plan must be submitted annually to Space Florida, but is not subject to approval by Space Florida.

(4) Each spaceport shall maintain an updated list of spaceport site readiness development projects consistent with its operational governance plan and with Space Florida's spaceport master plan developed under s. 331.360. Such projects include, but are not limited to, utility and commodity supply extension, transportation infrastructure expansion, environmental reviews, and similar activities that, if completed, will support the future expansion of spaceport operations and related space and hypersonic industry activities including, but not limited to, payload processing, system manufacturing, and testing. Such list must be submitted annually to Space Florida.

(5) This section does not diminish Space Florida's authority to finance, lease, or own spaceport facilities or to coordinate economic development initiatives across multiple spaceport territories.

(6) The powers and duties provided in this section do not apply to federal property.

**Section 8. Paragraph (b) of subsection (2) of section 330.41, Florida Statutes, is amended to read:**

330.41 Unmanned Aircraft Systems Act.—

(2) DEFINITIONS.—As used in this act, the term:

(b) "Critical infrastructure facility" means any of the following, if completely enclosed by a fence or other physical barrier that is obviously designed to exclude intruders, or if clearly marked with a sign or signs which indicate that entry is forbidden and which are posted on the property in a manner reasonably likely to come to the attention of intruders:

1. A power generation or transmission facility, substation, switching station, or electrical control center.

2. A chemical or rubber manufacturing or storage facility.

3. A water intake structure, water treatment facility, wastewater treatment plant, or pump station.

4. A mining facility.

5. A natural gas or compressed gas compressor station, storage facility, or natural gas or compressed gas pipeline.

6. A liquid natural gas or propane gas terminal or storage facility.

7. Any portion of an aboveground oil or gas pipeline.

8. A refinery.

9. A gas processing plant, including a plant used in the processing, treatment, or fractionation of natural gas.

10. A wireless or wired communications facility, including

the tower, antennas, support structures, and all associated ground-based equipment.

11. A seaport as listed in s. 311.09(1), which need not be completely enclosed by a fence or other physical barrier and need not be marked with a sign or signs indicating that entry is forbidden.

12. An inland port or other facility or group of facilities serving as a point of intermodal transfer of freight in a specific area physically separated from a seaport.

13. An airport as defined in s. 330.27.

14. A spaceport territory as defined in s. 331.303 ~~s. 331.303(19)~~.

15. A military installation as defined in 10 U.S.C. s. 2801(c)(4) and an armory as defined in s. 250.01.

16. A dam as defined in s. 373.403(1) or other structures, such as locks, floodgates, or dikes, which are designed to maintain or control the level of navigable waterways.

17. A state correctional institution as defined in s. 944.02 or a contractor-operated correctional facility authorized under chapter 957.

18. A secure detention center or facility as defined in s. 985.03, or a moderate-risk residential facility, a high-risk residential facility, or a maximum-risk residential facility as those terms are described in s. 985.03(44).

19. A county detention facility as defined in s. 951.23.

20. A critical infrastructure facility as defined in s. 692.201.

**Section 9. Paragraph (e) of subsection (2) of section 331.310, Florida Statutes, is amended to read:**

331.310 Powers and duties of the board of directors.—

(2) The board of directors shall:

(e) Prepare an annual report of operations as a supplement to the annual report required under s. 331.3051(18) ~~s. 331.3051(17)~~. The report must include, but not be limited to, a balance sheet, an income statement, a statement of changes in financial position, a reconciliation of changes in equity accounts, a summary of significant accounting principles, the auditor's report, a summary of the status of existing and proposed bonding projects, comments from management about the year's business, and prospects for the next year.

**Section 10. Paragraph (i) of subsection (2) of section 692.201, Florida Statutes, is amended to read:**

692.201 Definitions.—As used in this part, the term:

(2) "Critical infrastructure facility" means any of the following, if it employs measures such as fences, barriers, or guard posts that are designed to exclude unauthorized persons:

(i) A spaceport territory as defined in s. 331.303 ~~s. 331.303(19)~~.

**Section 11.** This act shall take effect July 1, 2026.

COMMITTEE/SUBCOMMITTEE ACTION

| | |
|---|---|
| ADOPTED | ___ (Y/N) |
| ADOPTED AS AMENDED | ___ (Y/N) |
| ADOPTED W/O OBJECTION | ___ (Y/N) |
| FAILED TO ADOPT | ___ (Y/N) |
| WITHDRAWN | ___ (Y/N) |
| OTHER | _____ |

Committee/Subcommittee hearing bill: Transportation & Economic Development Budget Subcommittee

Representative Sirois offered the following:

**Amendment (with title amendment)**

Remove lines 27-154

---

**T I T L E A M E N D M E N T**

Remove lines 3-10 and insert:

Florida; amending s.

# FLORIDA HOUSE OF REPRESENTATIVES
# BILL ANALYSIS

*This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.*

| | |
|---|---|
| **BILL #:** PCB TED 26-01 | **COMPANION BILL:** None |
| **TITLE:** Documentary Stamp Tax Distribution | **LINKED BILLS:** None |
| **SPONSOR(S):** Transportation & Economic Development Budget Subcommittee | **RELATED BILLS:** None |

**Committee References**

Orig. Comm.: Transportation & Economic Development Budget

## SUMMARY

**Effect of the Bill:**
The bill conforms Florida Statutes to the House of Representatives' proposed General Appropriations Act (GAA) for Fiscal Year 2026-27. Specifically, the bill changes the distribution of documentary stamp tax collections currently deposited in the General Revenue Fund. The bill amends s. 201.15, F.S., redirecting a portion of documentary stamp tax proceeds from the General Revenue Fund and deposits those revenues in the State Transportation Trust Fund for the Florida Rail Enterprise.

**Fiscal or Economic Impact:**
While the bill adjusts certain distributions of documentary stamp taxes, there is a net zero impact on state revenues. The bill reinstates a distribution of documentary stamp taxes deposited in the State Transportation Trust Fund, redirecting those proceeds from general revenue. This will have a positive impact of $60 million on the State Transportation Trust Fund with a negative impact on the General Revenue Fund of the same amount.

JUMP TO SUMMARY ANALYSIS RELEVANT INFORMATION BILL HISTORY

## ANALYSIS

**EFFECT OF THE BILL:**

The bill conforms Florida Statutes to the House of Representatives' proposed General Appropriations Act (GAA) for Fiscal Year 2026-2027. The bill amends s. 201.15, F.S., to change the distribution of documentary stamp taxes by redirecting a portion of the collections that are currently deposited in general revenue and deposits those revenues in the State Transportation Trust Fund. Current law allocates these funds among the Small County Outreach Program, the Strategic Intermodal System and the Transportation Regional Incentive Program. The additional distribution of $60 million provided by the bill directs the new funding for the Florida Rail Enterprise, reinstating a revenue distribution that was eliminated during the 2025 Legislative Session. The distributions in current law for Small County Outreach Program, the Strategic Intermodal System and the Transportation Regional Incentive Program are not changed by the bill.

Restoring a portion of these proceeds provides that the amount of $420.08 million or 20.5453 percent of remaining revenues after required distributions in each fiscal year is deposited into the State Transportation Trust Fund for the Small County Outreach Program, the Strategic Intermodal System, the Transportation Regional Incentive Program and the Florida Rail Enterprise. (Section 1)

The bill makes conforming changes by reinstating paragraph (b) of s. 348.58 (4), F.S., which provides that rail funding required by FDOT in s. 348.58(4), F.S., may not be provided from funds dedicated to the Florida Rail Enterprise from the documentary stamp tax. (Section 2)

The bill has an effective date of July 1, 2026. (Section 3)

**FISCAL OR ECONOMIC IMPACT:**

STATE GOVERNMENT:

The bill reinstates a distribution of documentary stamp taxes deposited in the State Transportation Trust Fund, redirecting those proceeds from general revenue. This will have a positive impact of $60 million on the State Transportation Trust Fund with a negative impact on the General Revenue Fund of the same amount. While the bill adjusts this particular distribution, there is a net zero impact on state revenues, and the bill does not have any further impact on standard documentary stamp tax distributions outside of the State Transportation Trust Fund. After making this $60 million adjustment, documentary stamp tax proceeds in the amount of $420.08 million or 20.5453 percent of remaining revenues after required distributions in each fiscal year is deposited into the State Transportation Trust Fund for the aforementioned programs. The bill does not affect other funding sources for these programs or inhibit the department from utilizing additional funding sources. Currently other funding sources used by these programs include local option fuel taxes, motor vehicle title fees and motor vehicle registration fees.

PRIVATE SECTOR:

Private sector developers and the construction industry may have access to additional funding to aid in the development and construction of rail transportation facilities.

## RELEVANT INFORMATION

**SUBJECT OVERVIEW:**

**Documentary Stamp Tax**

The documentary stamp tax levies an excise tax on deeds or other documents that convey an interest in Florida real property. The tax comprises two taxes imposed on different bases at different tax rates. The first tax rate is 70 cents on each $100 of consideration for deeds, instruments, or writings whereby lands, tenements, or other real property or interests that are granted, assigned, transferred, conveyed, or vested in a purchaser.[1] The second tax rate is 35 cents per each $100 of consideration for certificates of indebtedness, promissory notes, wage assignments, and retail charge account agreements.[2] Revenue collected from the documentary stamp tax is divided between the General Revenue Fund and various trust funds[3] according to the statutory formula in s. 201.15, F.S. Section 201.15, F.S., prescribes the distribution of revenues from the documentary stamp tax, after payments on certain outstanding bonds and the constitutionally required distribution to the Land Acquisition Trust Fund. The remaining revenues from the excise tax on documents are distributed to various trust funds, including the State Housing and Local Government Housing Trust Funds and the State Transportation Trust Fund.

**Documentary Stamp Tax Distributions – Transportation**

The Department of Transportation receives distributions of the lesser of $360.08 million or 20.5453 percent in each fiscal year to the credit of the State Transportation Trust Fund. These funds are to be utilized as follows:

- Thirteen percent of the funds must be used for the Small County Outreach Program (SCOP) as specified in s. 339.2818, F.S. This program assists small county governments in repairing or rehabilitating county bridges,

[1] Section 201.02, F.S.
[2] Sections 201.07 and 201.08, F.S.
[3] The Land Acquisition Trust Fund, the State Transportation Trust Fund, the State Economic Enhancement and Development Trust Fund, the General Inspection Trust Fund, the Water Protection and Sustainability Program Trust Fund, the Resilient Florida Trust Fund, the State Housing Trust Fund, the Local Government Housing Trust Fund, and the Grants and Donations Trust Fund in COM.

paving unpaved roads, addressing road-related drainage improvements, resurfacing or reconstructing county roads, or constructing capacity or safety improvements to county roads.
- Seventy eight percent of the funds must be used for the Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, F.S.
- Nine percent of the funds must be used for the Transportation Regional Incentive Program specified in s. 339.2819, F.S.

Prior to 2025, Florida Statutes directed $60 million of these documentary stamp tax collections be allocated annually to the Florida Rail Enterprise for funding projects authorized in s. 341.303, Florida Statutes. The Legislature eliminated this distribution during the 2025 Legislative Session, through Chapter 2025-208, Laws of Florida.

## State Transportation Trust Fund (Department of Transportation)

Section 206.46, F.S., authorizes the creation of the State Transportation Trust Fund (STTF), which is used by the FDOT to account for the administration of the maintenance and development of the state highway system and other transportation related projects. The STTF's primary revenue sources from state taxes and fees include fuel taxes and motor vehicle license related fees.[4] Current projections by the Revenue Estimating Conference of these state revenues deposited into the STTF total over $5 billion for Fiscal Year 2026-2027.[5]

## Small County Outreach Program

The Small County Outreach Program was created with the purpose of assisting small county governments in repairing or rehabilitating county bridges, paving unpaved roads, addressing road-related drainage improvements, resurfacing or reconstructing county roads, or constructing capacity or safety improvements to county roads. Small counties are eligible to compete for funds that have been designated for the Small County Outreach Program (SCOP) for projects on county roads. Available funds are allocated to the districts based on the number of eligible counties. The Department of Transportation funds 75 percent of the cost of projects on county roads funded under the program. Funding to support the SCOP comes from documentary stamp tax distributions, local option fuel taxes,[6] and certain motor vehicle registration transactions.[7] Section 339.08, F.S., also authorizes the FDOT to use funds in the State Transportation Trust Fund on SCOP.

## Strategic Intermodal System

The Strategic Intermodal System (SIS) is Florida's high priority network of transportation facilities that are important to the state's economy and mobility. The SIS was established in 2003 to focus the state's limited transportation resources on the facilities most significant for interregional, interstate, and international travel. The SIS is the state's highest priority for transportation capacity investments and a primary focus for implementing the Florida Transportation Plan, the state's long-range transportation vision and policy plan.[8] State funding for the SIS comes from documentary stamp tax distributions and certain motor vehicle registration transactions.[9] The FDOT is also required to allocate at least 50 percent of any new discretionary highway capacity funds to the SIS.[10] Section 339.08, F.S., also authorizes the FDOT to use funds in the State Transportation Trust Fund on the SIS.

---

[4] Florida Department of Transportation, *Florida's Transportation Tax Sources*, (2026), https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/pra/Primer.pdf (last visited Jan. 21, 2026).
[5] Office of Economic & Demographic Research, Revenue Estimating Conference, *Revenues to State Transportation Trust Fund Forecast*, (January 12, 2026), https://edr.state.fl.us/Content/conferences/transportation/Transresults.pdf (last visited Jan. 21, 2026).
[6] Section 215.211, F.S.
[7] Section s. 320.072, F.S.
Florida Department of Transportation, Florida's Strategic Intermodal System (SIS), (2026), https://www.fdot.gov/planning/systems/sis (last visited Jan. 21, 2026).
[9] Section 320.072, F.S.
[10] Section 339.135 (4)(a)2., F.S.

## Transportation Regional Incentive Program

The Transportation Regional Incentive Program was created as part of major growth management legislation enacted during the 2005 Legislative Session. The purpose of the program is to encourage regional planning by providing state matching funds for improvements to regionally significant transportation facilities identified and prioritized by regional partners. The FDOT funds 50 percent of the project cost.

Projects to be funded with Transportation Regional Incentive Program funds must, at a minimum:

- Serve national, statewide, or regional functions and operate as part of an integrated regional transportation system.
- Be identified in the capital improvements element of a comprehensive plan that has been determined to be in compliance with part II of ch. 163, F.S., after July 1, 2005. Further, the project must be in compliance with local government comprehensive plan policies relative to corridor management.
- Be consistent with the Strategic Intermodal System Plan developed under s. 339.64, F.S.
- Have a commitment for local, regional, or private financial matching funds as a percentage of the overall project cost.[11]

## The Florida Rail Enterprise

FDOT's rail office is responsible for assisting in the development of Florida's rail system, both passenger, freight, and Florida's multimodal freight programs. The office develops and implements the Florida Rail System Plan, rail safety, rail project development/management, rail research, and Strategic Intermodal System implementation. The rail office also develops and implements the Freight Mobility and Trade Plan, and provides leadership, policy guidance, and technical assistance to ensure efficient and effective freight movement throughout the state. Section 341.303, F.S., outlines rail project eligibility as well as participation with capital assistance and operating costs. The statute authorizes the Florida Rail Enterprise to fund up to 100 percent of the net operating costs of any eligible intercity or commuter rail system for up to seven years. Any project that is consistent with the approved local government comprehensive plan of the unit of government of the areas served by the rail service, and that is contained in the adopted work program is eligible for the expenditure of state funds.

# BILL HISTORY

| COMMITTEE REFERENCE | ACTION | DATE | STAFF DIRECTOR/ POLICY CHIEF | ANALYSIS PREPARED BY |
|---|---|---|---|---|
| Orig. Comm.: Transportation & Economic Development Budget Subcommittee | | | Davis | McAuliffe |

[11] Section 339.2819, F.S.

A bill to be entitled

An act relating to documentary stamp tax distributions; amending s. 201.15, F.S.; revising distribution of documentary stamp tax proceeds; amending s. 343.58, F.S.; prohibiting the transfer of specified funds to the South Florida Regional Transportation Authority; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

**Section 1. Paragraph (a) of subsection (4) of section 201.15, Florida Statutes, is amended to read:**

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to s. 215.618 or s. 215.619, or any other bonds authorized to be issued on a parity basis with such bonds. Such pledge and availability for the payment of these bonds shall have priority over any requirement for the payment of service charges or costs of collection and enforcement under this section. All taxes collected under this chapter, except taxes distributed to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), are subject to the service charge imposed in s. 215.20(1). Before distribution pursuant to this section, the Department of Revenue shall deduct amounts

necessary to pay the costs of the collection and enforcement of the tax levied by this chapter. The costs and service charge may not be levied against any portion of taxes pledged to debt service on bonds to the extent that the costs and service charge are required to pay any amounts relating to the bonds. All of the costs of the collection and enforcement of the tax levied by this chapter and service charge shall be available and transferred to the extent necessary to pay debt service and any other amounts payable with respect to bonds authorized before January 1, 2017, secured by revenues distributed pursuant to this section. All taxes remaining after deduction of costs shall be distributed as follows:

(4) After the required distributions to the Land Acquisition Trust Fund pursuant to subsections (1) and (2) and deduction of the service charge imposed pursuant to s. 215.20(1), the remainder shall be distributed as follows:

(a) The lesser of 20.5453 percent of the remainder or $420.08 ~~$360.08~~ million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund. Notwithstanding any other law, the amount credited to the State Transportation Trust Fund shall be used for:

1. The Small County Outreach Program specified in s. 339.2818, in the amount of 11 ~~13~~ percent of the funds;

2. The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of 67 ~~78~~

percent of the funds; ~~and~~

3. The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of 8 ~~9~~ percent of the funds; and

4. The Florida Rail Enterprise for the purpose established in s. 341.303, in the amount of 14 percent of the funds.

**Section 2. Subsection (4) of section 343.58, Florida Statutes, is amended to read:**

343.58 County funding for the South Florida Regional Transportation Authority.—

(4) Notwithstanding any other provision of law to the contrary and effective July 1, 2010, until as provided in paragraph (d) ~~(c)~~, the department shall transfer annually from the State Transportation Trust Fund to the South Florida Regional Transportation Authority the amounts specified in subparagraph (a)1. or subparagraph (a)2.

(a)1. If the authority becomes responsible for maintaining and dispatching the South Florida Rail Corridor:

a. $15 million from the State Transportation Trust Fund to the South Florida Regional Transportation Authority for operations, maintenance, and dispatch; and

b. An amount no less than the work program commitments equal to $27.1 million for fiscal year 2010-2011, as of July 1, 2009, for operating assistance to the authority and corridor track maintenance and contract maintenance for the South Florida Rail Corridor.

2. If the authority does not become responsible for maintaining and dispatching the South Florida Rail Corridor:

a. $13.3 million from the State Transportation Trust Fund to the South Florida Regional Transportation Authority for operations; and

b. An amount no less than the work program commitments equal to $17.3 million for fiscal year 2010-2011, as of July 1, 2009, for operating assistance to the authority.

(b) Funding required by this subsection may not be provided from the funds dedicated to the Florida Rail Enterprise pursuant to s. 201.15(4)(a)4.

(c) ~~(b)~~ 1. Funds provided to the authority by the department under this subsection constitute state financial assistance provided to a nonstate entity to carry out a state project subject to ss. 215.97 and 215.971. The department shall provide the funds in accordance with the terms of a written agreement to be entered into between the authority and the department, which shall provide for department review, approval, and audit of authority expenditure of such funds and shall include such other provisions as are required by applicable law. The department is specifically authorized to agree to advance the authority 25 percent of the total funds provided under this subsection for a state fiscal year at the beginning of each state fiscal year, with monthly payments over the fiscal year on a reimbursement basis as supported by invoices and such additional documentation

and information as the department may reasonably require and a reconciliation of the advance against remaining invoices in the last quarter of the fiscal year.

2. To enable the department to evaluate the authority's proposed uses of state funds, the authority shall annually provide the department with its proposed budget for the following authority fiscal year and shall promptly provide the department with any additional documentation or information required by the department for its evaluation of the proposed uses of the state funds.

(d) ~~(c)~~ Funding required by this subsection shall cease upon commencement of an alternate dedicated local funding source sufficient for the authority to meet its responsibilities for operating, maintaining, and dispatching the South Florida Rail Corridor. The authority and the department shall cooperate in the effort to identify and implement such an alternate dedicated local funding source before July 1, 2019. Upon commencement of the alternate dedicated local funding source, the department shall convey to the authority a perpetual commuter rail easement in the South Florida Rail Corridor and all of the department's right, title, and interest in rolling stock, equipment, tracks, and other personal property owned and used by the department for the operation and maintenance of the commuter rail operations in the South Florida Rail Corridor.

**Section 3.** This act shall take effect July 1, 2026.

# FLORIDA HOUSE OF REPRESENTATIVES
# BILL ANALYSIS

*This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.*

| | |
|---|---|
| **BILL #:** PCB TED 26-02<br>**TITLE:** Trust Funds/Re-creation/Emergency Preparedness and Response Fund/EOG<br>**SPONSOR(S):** Transportation & Economic Development Budget Subcommittee | **COMPANION BILL:** None<br>**LINKED BILLS:** None<br>**RELATED BILLS:** None |

**Committee References**

Orig. Comm.: Transportation & Economic Development Budget

## SUMMARY


**Effect of the Bill:**
The bill conforms law to the House of Representatives' proposed General Appropriations Act (GAA) for Fiscal Year 2026-27. Specifically, the bill re-creates the Emergency Preparedness and Response Fund within the Executive Office of the Governor. Currently, the fund is to be terminated on February 17, 2026, as provided in section 19(f), Article III of the State Constitution.

**Fiscal or Economic Impact:**
None. The bill does not directly impact state revenues or expenditures. The House of Representatives' proposed GAA for Fiscal Year 2026-27 provides for a transfer of $100 million to the Emergency Preparedness and Response Fund contingent upon passage of the bill.



JUMP TO SUMMARY ANALYSIS RELEVANT INFORMATION BILL HISTORY


## ANALYSIS

### EFFECT OF THE BILL:

The bill conforms law to the House of Representatives' proposed General Appropriations Act (GAA) for Fiscal Year 2026-27. Specifically, the bill re-creates the Emergency Preparedness and Response Fund (EPRF) within the Executive Office of the Governor. Currently, the fund is to be terminated on February 17, 2026, as provided in section 19(f), Article III of the State Constitution. (Section 1)

The bill provides the following modifications to the fund: (Section 2)

- Limits the approved revenues in the fund to state moneys specifically appropriated by the Legislature.
- Limits the use of the fund to natural emergencies only and requires legislative consultation to appropriate funds for states of emergency that are renewed after the first 60 days.
- Prohibits the use of the fund to purchase aircraft, boats, or motor vehicles.
- Requires revenue to remain in the EPRF instead of being invested to ensure funds are readily available to respond to an emergency.
- Requires federal reimbursements to be deposited in the General Revenue Fund rather than the EPRF.
- Requires the Office of the Governor to submit a quarterly report to include a projected fund balance, a cash flow report, an asset inventory and an attestation that the information is true, accurate and complete.
- Terminates the fund on July 1, 2030, unless re-enacted by the Legislature.

Should the EPRF fail to be re-created, it appears the only funds available for emergency spending would be funds specifically appropriated for disaster relief or response.

The bill takes effect upon becoming a law, but operates retroactively to February 17, 2026. (Sections 3 and 4)

## RELEVANT INFORMATION

### SUBJECT OVERVIEW:

**The Emergency Preparedness and Response Fund**

In 2022, the Emergency Preparedness and Response Fund (EPRF) was created within the Executive Office of the Governor. The EPRF consists of any money specifically transferred or appropriated by the Legislature. These funds are the primary funding source for the Governor to use to prepare or respond to a disaster declared by the Governor as a state of emergency that exceeds regularly appropriated funding sources.[1] In accordance with Art. III, s. 19(f)(2) of the Florida Constitution, the EPRF terminates four years after the bill becomes a law, unless terminated sooner. The EPRF will expire on February 17, 2026, if not saved from termination.

**Emergency Funding**

It is the policy of the state that funds to meet emergencies always be available.[2] Section 252.36(1)(a), F.S., provides that the Governor is responsible for meeting the dangers presented to this state and its people by emergencies. The Governor is authorized to expend funds specifically appropriated to state and local agencies for disaster relief and response and to transfer and expend moneys from the EPRF.

Prior to the creation of the EPRF, the Governor was authorized to transfer moneys appropriated for other purposes, transfer and expend moneys out of any unappropriated surplus funds, or transfer and expend moneys from the Budget Stabilization Fund in the event a particular disaster would place unreasonably great demands on funds regularly appropriated to state and local agencies.[3] When the Legislature created the EPRF in 2022, companion legislation was adopted that removed the authorization for the Governor to access these funds for emergencies.[4] The legislation limited emergency spending to regularly appropriated funding sources or the EPRF, while also authorizing the Legislative Budget Commission to transfer or appropriate unappropriated surplus funds to the EPRF if requested by the Governor. The Governor is also authorized to apply for, administer, and expend any grants, gifts, or payments in aid of emergency prevention, mitigation, preparedness, response, or recovery.[5]

**EPRF Revenue and Expenditures**

Since its creation, the EPRF has received $6.8 billion in revenues. Of those revenues, $4.8 billion (70 percent) was transferred from the General Revenue Fund and nearly $2 billion was deposited from federal grants.[6] The following table shows the transfers authorized from the General Revenue Fund.

[1] S. 252.3711, F.S.
[2] S. 252.37(1), F.S.
[3] For example, during the COVID pandemic, the Governor authorized emergency spending of more than $6.3 billion, including over $3.0 billion from unallocated General Revenue.
[4] Ch. 2022-1, L.O.F.
[5] S. 252.37(3), F.S.
[6] *See* Revenues by Month, Transparency Florida. https://www.transparencyflorida.gov/ (last accessed Feb. 7, 2026).

| Fiscal Year | Transfer Amount ($ M) | Authority for Transfer |
|---|---|---|
| FY 2021-22 | $500 | SB 96 (Section 3, Ch. 2022-1, L.O.F.) |
| FY 2022-23 | $360 | Budget Amendment #197; Approved by Legislative Budget Commission |
| FY 2022-23 | $650 | SB 2-B (Section 4, Ch. 2023-1, L.O.F) |
| FY 2022-23 | $910 | Budget Amendment #578; Approved in SB 2500 (Section 228, Ch. 2023-239, L.O.F.) |
| FY 2023-24 | $500 | SB 2500 (Section 245, Ch. 2023-239, L.O.F.) |
| FY 2023-24 | $500 | HB 5001 (Section 289, Ch. 2024-231, L.O.F.) |
| FY 2024-25 | $850 | Budget Amendment #681; Approved by Legislative Budget Commission |
| FY 2025-26 | $500 | SB 2500 (Section 273, Ch. 2025-198, L.O.F.) |
| **Total** | **$4,770** | |

Under current law, appropriations from the EPRF are approved by the Governor through emergency budget amendments and posted on the appropriations ledger. Unlike other adjustments to the budget, these amendments do not require legislative consultation or approval. Since its creation, the fund has disbursed over $6.5 billion for emergency response. The expenditures by emergency event are shown in the following table:[7]

| Event | Total Expenditures | Encumbrance Balance | Outstanding Invoices |
|---|---|---|---|
| Chipola Wildfires (2022) | 454,625 | | |
| Hurricane Ian (2022) | 2,517,470,318 | 25,792,563 | 486,887 |
| Hurricane Nicole (2022) | 30,353,799 | 960 | |
| Broward Flooding (2023) | 6,247,113 | | |
| Hurricane Idalia (2023) | 385,878,863 | 12,901,401 | 3,433 |
| Israel Evacuation (2023) | 94,751,337 | 7,916,991 | 143,922 |
| Haiti Aid (2024) | 44,071,069 | 7,449 | 7,544,031 |
| Hurricane Debby (2024) | 195,244,435 | 2,930,320 | 287,868 |
| Hurricane Helene (2024) | 938,311,668 | 295,163,720 | 3,053,690 |
| Hurricane Milton (2024) | 1,531,132,777 | 484,822,439 | 23,288,733 |
| Flooding (2024) | 2,401,180 | 478 | |
| North Florida Tornadoes (2024) | 7,578,353 | | 543,506 |
| Winter Storms (2024) | 102,574 | | |
| Gulf Winter Weather (2025) | 4,878,232 | | |
| Northwest Florida Storms (2025) | 867,298 | | |
| ARPA Ian and Idalia | 211,300,095 | | |
| Illegal Immigration (2023) | 573,195,080 | 159,918,220 | 219,623,187 |
| Severe Weather (2025) | 1,255 | | |
| **TOTAL** | **6,544,240,072** | **989,454,541** | **254,975,257** |

[7] SB 180 Annual Report (2026), p. 7, Florida Division of Emergency Management; on file with the Transportation & Economic Development Budget Subcommittee.

## Executive Orders

In the event of an emergency or threat of one, the Governor may declare a state of emergency by executive order or proclamation. The state of emergency continues until the Governor finds that the threat or danger has been dealt with or to the extent that the emergency conditions no longer exist; however, no state of emergency may continue for longer than 60 days unless renewed by the Governor.[8] The Legislature, at any time by concurrent resolution, may terminate a state of emergency.[9]

| Recent Executive Orders | | |
|---|---|---|
| **Event** | **Executive Order** | **Origination Date** |
| Illegal Immigration | 2026-17 | January 6, 2023 |
| Impact of War in Israel | 2025-183 | October 12, 2023 |
| May North Florida Tornados | 2025-256 | May 10, 2024 |
| Hurricane Debby | 2026-03 | August 1, 2024 |
| Hurricane Helene | 2026-02 | September 23, 2024 |
| Huricane Milton | 2026-16 | October 5, 2024 |
| Northwest Florida May Tornados | 2026-01 | May 11, 2025 |
| Lake County Flooding | 2025-257 | October 29, 2025 |

## Natural Emergency

Current law provides definitions for different types of emergencies, including manmade emergency, natural emergency, public health emergency, and technological emergency. A "natural emergency" is defined to mean "an emergency caused by a natural event, including, but not limited to, a hurricane, a storm, a flood, severe wave action, a drought, or an earthquake."[10]

# BILL HISTORY

| COMMITTEE REFERENCE | ACTION | DATE | STAFF DIRECTOR/ POLICY CHIEF | ANALYSIS PREPARED BY |
|---|---|---|---|---|
| Orig. Comm.: Transportation & Economic Development Budget Subcommittee | | | Davis | McAuliffe |

[8] S. 252.36(2), F.S.
[9] S. 252.36(3), F.S.
[10] S. 252.34, F.S.

A bill to be entitled

An act relating to trust funds; re-creating the Emergency Preparedness and Response Fund within the Executive Office of the Governor; amending s. 252.3711, F.S.; revising and providing uses of moneys deposited in the fund; providing requirements for the deposit of federal reimbursements of state emergency expenditures; providing reporting requirements; revising provisions relating to the termination of the fund; providing for retroactive application; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

**Section 1.** The Emergency Preparedness and Response Fund within the Executive Office of the Governor, which is to be terminated pursuant to Section 19(f), Article III of the State Constitution on February 17, 2026, is re-created.

**Section 2. Section 252.3711, Florida Statutes, is amended to read:**

252.3711 Emergency Preparedness and Response Fund.—

(1) The Emergency Preparedness and Response Fund is created within the Executive Office of the Governor.

(2) The fund is established for use as a depository for state moneys specifically transferred or appropriated to the

fund by the Legislature. The moneys deposited in the fund are available as a primary funding source for the Governor for purposes of preparing or responding to a natural emergency as defined in s. 252.34(8) ~~disaster~~ declared by the Governor as a state of emergency that exceeds regularly appropriated funding sources.

(a) Moneys in the fund that are appropriated for a state of emergency that is a natural emergency and that has been renewed pursuant to s. 252.36 are subject to the notice, review, and objection procedures set forth in s. 216.177.

(b) Moneys in the fund may not be used to purchase aircraft, boats, or motor vehicles.

(c) Moneys in the fund may not be invested as provided in s. 17.61 but shall be retained in the fund for investment with interest appropriated to the General Revenue Fund as provided in s. 17.57.

(3) Federal reimbursements of state emergency expenditures shall not be deposited in the fund. Federal reimbursements of state emergency expenditures shall be deposited in the General Revenue Fund pursuant to s. 215.32(2)(a).

(4) On or before the 15th day of the month following each quarter, the Executive Office of the Governor shall submit a report to the President of the Senate and the Speaker of the House of Representatives that includes the following:

(a) The projected year-end cash balance of the fund;

(b) An updated cash flow statement for that fiscal year;

(c) An accounting of all inventory and assets purchased, separated by emergency event and agency, for preparing for, responding to, or recovering from a state of emergency that is a natural emergency and the current status of such assets; and

(d) A written attestation, under penalty of perjury, from the director of the Division of Emergency Management that the information in the report is true, accurate, and complete.

(5)~~(3) In accordance with s. 19(f)(2), Art. III of the State Constitution,~~ The Emergency Preparedness and Response Fund shall, unless terminated sooner, be terminated on July 1, 2030 ~~4 years after the effective date of this act~~. Before its scheduled termination, the fund shall be reviewed as provided in s. 215.3208 ~~s. 215.3206(1) and (2)~~.

**Section 3.** This act shall operate retroactively to February 17, 2026.

**Section 4.** This act shall take effect upon becoming a law.