

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

1                   A bill to be entitled  
2           An act relating to Taxation; amending s. 125.01, F.S.;  
3           revisions the powers and duties of county governments;  
4           amending s. 166.021, F.S.; revising definition of the term  
5           "municipal purpose"; conforming provisions to changes made  
6           by the act; amending s. 206.606, F.S.; revising the amount  
7           of money to be transferred annually from the Fuel  
8           Collection Trust Fund to a specified conservation trust  
9           fund; amending s. 212.20, F.S.; amending the distribution  
10          of funds to the Department of Transportation to account  
11          for existing taxes paid by electric and hybrid vehicles;  
12          creating s. 377.816, F.S.; providing definitions; creating  
13          s. 377.8161, F.S.; prohibiting the adoption or  
14          implementation of a net zero policy by any governmental  
15          entity; creating s. 377.817, F.S.; providing a  
16          governmental entity may not impose a tax, fee, penalty,  
17          charge, offset, or assessment for the purpose of advancing  
18          a net zero policy; providing the Department of Revenue  
19          require governmental entities to submit affidavit  
20          attesting to compliance; exempting the retail sale of  
21          certain items related to hunting, fishing, and camping  
22          from the sales and use tax during a specified time frame;  
23          providing definitions; providing applicability;  
24          authorizing the department to adopt emergency rules;  
25          providing an effective date.

26  
27   Be It Enacted by the Legislature of the State of Florida:

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

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Section 1. Subsection (1) of Section 125.01, Florida Statutes, is amended and Subsection (9) is added to read:  
125.01 - Powers and duties.

(1) The legislative and governing body of a county shall have the power to carry on county government. To the extent not inconsistent with general or special law, this power includes, but is not restricted to, the power to:

(g) Prepare and enforce comprehensive plans for the development of the county, to the extent such plans do not include the prohibitions under s. 377.8165.

(h) Establish, coordinate, and enforce zoning and such business regulations as are necessary for the protection of the public, to the extent such zoning and business regulations do not include the prohibitions under s. 377.8165.

(r) Excluding the prohibitions in s. 377.817, levy and collect taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit, and special assessments; excluding the prohibitions in s. 377.8165, borrow and expend money; and issue bonds, revenue certificates, and other obligations of indebtedness, which power shall be exercised in such manner, and subject to such limitations, as may be provided by general law. There shall be no referendum required for the levy by a county of ad valorem taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit.

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

54 Section 2. Subsection (2) of Section 166.021, Florida  
55 Statutes, is amended to read:

56 (2) "Municipal purpose" means any activity or power which  
57 may be exercised by the state or its political subdivisions. The  
58 term does not include the prohibitions included in s. 377.8165  
59 and 377.817.

60 Section 3. Section 166.201, Florida Statutes, is amended to  
61 read:

62 166.201 - Taxes and charges.-Excluding the prohibitions in  
63 s. 377.817, a municipality may raise, by taxation and licenses  
64 authorized by the constitution or general law, or by user  
65 charges or fees authorized by ordinance, amounts of money which  
66 are necessary for the conduct of municipal government and may  
67 enforce their receipt and collection in the manner prescribed by  
68 ordinance not inconsistent with law.

69 Section 4. Paragraph (d) of subsection (1) of section  
70 206.606, Florida Statutes, is amended to read:

71 206.606 Distribution of certain proceeds.-

72 (1) Moneys collected pursuant to ss. 206.41(1)(g) and  
73 206.87(1)(e) shall be deposited in the Fuel Tax Collection Trust  
74 Fund. Such moneys, after deducting the refunds granted pursuant  
75 to s. 206.41 and the administrative costs incurred by the  
76 department in collecting, administering, enforcing, and  
77 distributing the tax, which administrative costs may not exceed  
78 2 percent of collections, shall be distributed monthly to the  
79 State Transportation Trust Fund, except that:

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

80 (d) \$13.4 million in fiscal year 2007-2008 and each fiscal  
81 year thereafter of the moneys attributable to the sale of motor  
82 and diesel fuel at marinas shall be transferred from the Fuel  
83 Tax Collection Trust Fund to the Marine Resources Conservation  
84 Trust Fund in the Fish and Wildlife Conservation Commission.  
85 Upon appropriation by the legislature, an additional \$10 million  
86 annually shall be provided for the purposes of this section.

87 Section 5. Paragraph (d) of subsection (6) of Section  
88 212.20, Florida Statutes, is amended to read:

89 212.20 Funds collected, disposition; additional powers of  
90 department; operational expense; refund of taxes adjudicated  
91 unconstitutionally collected.—

92 (6) Distribution of all proceeds under this chapter and ss.  
93 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

94 (d) The proceeds of all other taxes and fees imposed  
95 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
96 and (2)(b) shall be distributed as follows:

97 1. In any fiscal year, the greater of \$500 million, minus  
98 an amount equal to 4.6 percent of the proceeds of the taxes  
99 collected pursuant to chapter 201, or 5.2 percent of all other  
100 taxes and fees imposed pursuant to this chapter or remitted  
101 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
102 monthly installments into the General Revenue Fund.

103 2. After the distribution under subparagraph 1., 8.9744  
104 percent of the amount remitted by a sales tax dealer located  
105 within a participating county pursuant to s. 218.61 shall be  
106 transferred in two parts:

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

107 a. The total amount of \$50 million of the communications  
108 services taxes remitted pursuant to s. 202.18(1)(b) and (2)(b),  
109 in any fiscal year, shall be distributed by the department by a  
110 nonoperating transfer to the Department of Commerce in monthly  
111 installments to the Grants and Donations Trust Fund within the  
112 Department of Commerce for the Utility Relocation Reimbursement  
113 Grant Program created in s. 337.4031; and

114 b. The remainder shall be transferred into the Local  
115 Government Half-cent Sales Tax Clearing Trust Fund. Beginning  
116 October 1, 2025, the amount to be transferred shall be reduced  
117 by 0.1018 percent, and the department shall distribute this  
118 amount to the Public Employees Relations Commission Trust Fund  
119 less \$5,000 each month, which shall be added to the amount  
120 calculated in subparagraph 3. and distributed accordingly.

121 3. After the distribution under subparagraphs 1. and 2.,  
122 0.0966 percent shall be transferred to the Local Government  
123 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
124 to s. 218.65.

125 4. After the distributions under subparagraphs 1., 2., and  
126 3., 2.0810 percent of the available proceeds shall be  
127 transferred monthly to the Revenue Sharing Trust Fund for  
128 Counties pursuant to s. 218.215.

129 5. After the distributions under subparagraphs 1., 2., and  
130 3., 1.3653 percent of the available proceeds shall be  
131 transferred monthly to the Revenue Sharing Trust Fund for  
132 Municipalities pursuant to s. 218.215. If the total revenue to  
133 be distributed pursuant to this subparagraph is at least as

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

134 great as the amount due from the Revenue Sharing Trust Fund for  
135 Municipalities and the former Municipal Financial Assistance  
136 Trust Fund in state fiscal year 1999-2000, no municipality shall  
137 receive less than the amount due from the Revenue Sharing Trust  
138 Fund for Municipalities and the former Municipal Financial  
139 Assistance Trust Fund in state fiscal year 1999-2000. If the  
140 total proceeds to be distributed are less than the amount  
141 received in combination from the Revenue Sharing Trust Fund for  
142 Municipalities and the former Municipal Financial Assistance  
143 Trust Fund in state fiscal year 1999-2000, each municipality  
144 shall receive an amount proportionate to the amount it was due  
145 in state fiscal year 1999-2000.

146 6. Of the remaining proceeds:

147 a. In each fiscal year, the sum of \$29,915,500 shall be  
148 divided into as many equal parts as there are counties in the  
149 state, and one part shall be distributed to each county. The  
150 distribution among the several counties must begin each fiscal  
151 year on or before January 5th and continue monthly for a total  
152 of 4 months. If a local or special law required that any moneys  
153 accruing to a county in fiscal year 1999-2000 under the then-  
154 existing provisions of s. 550.135 be paid directly to the  
155 district school board, special district, or a municipal  
156 government, such payment must continue until the local or  
157 special law is amended or repealed. The state covenants with  
158 holders of bonds or other instruments of indebtedness issued by  
159 local governments, special districts, or district school boards  
160 before July 1, 2000, that it is not the intent of this

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

161 subparagraph to adversely affect the rights of those holders or  
162 relieve local governments, special districts, or district school  
163 boards of the duty to meet their obligations as a result of  
164 previous pledges or assignments or trusts entered into which  
165 obligated funds received from the distribution to county  
166 governments under then-existing s. 550.135. This distribution  
167 specifically is in lieu of funds distributed under s. 550.135  
168 before July 1, 2000.

169       b. The department shall distribute \$166,667 monthly to each  
170 applicant certified as a facility for a new or retained  
171 professional sports franchise pursuant to s. 288.1162. Up to  
172 \$41,667 shall be distributed monthly by the department to each  
173 certified applicant as defined in s. 288.11621 for a facility  
174 for a spring training franchise. However, not more than \$416,670  
175 may be distributed monthly in the aggregate to all certified  
176 applicants for facilities for spring training franchises.  
177 Distributions begin 60 days after such certification and  
178 continue for not more than 30 years, except as otherwise  
179 provided in s. 288.11621. A certified applicant identified in  
180 this sub-subparagraph may not receive more in distributions than  
181 expended by the applicant for the public purposes provided in s.  
182 288.1162(5) or s. 288.11621(3).

183       c. The department shall distribute up to \$83,333 monthly to  
184 each certified applicant as defined in s. 288.11631 for a  
185 facility used by a single spring training franchise, or up to  
186 \$166,667 monthly to each certified applicant as defined in s.  
187 288.11631 for a facility used by more than one spring training

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

188 franchise. Monthly distributions begin 60 days after such  
189 certification or July 1, 2016, whichever is later, and continue  
190 for not more than 20 years to each certified applicant as  
191 defined in s. 288.11631 for a facility used by a single spring  
192 training franchise or not more than 25 years to each certified  
193 applicant as defined in s. 288.11631 for a facility used by more  
194 than one spring training franchise. A certified applicant  
195 identified in this sub-subparagraph may not receive more in  
196 distributions than expended by the applicant for the public  
197 purposes provided in s. 288.11631(3).

198 d. The department shall distribute \$15,333 monthly to the  
199 State Transportation Trust Fund.

200 e. Beginning July 1, 2023, in each fiscal year, the  
201 department shall distribute \$27.5 million to the Florida  
202 Agricultural Promotional Campaign Trust Fund under s. 571.26,  
203 for further distribution in accordance with s. 571.265.

204 f. To account for the existing taxes remitted by electric  
205 and hybrid vehicles when charging and the associated impact of  
206 these vehicles on the state highway system, beginning in July of  
207 2026, and on or before the 25th day of each month of each fiscal  
208 year thereafter, the department shall distribute \$4.167 million  
209 from the portion of the proceeds of the tax imposed under s  
210 212.05(1)(e)1.c. to the State Transportation Trust Fund for  
211 capacity improvements. Distribution shall be reassessed every  
212 five fiscal years.

213 Section 6. Section 377.816, Florida Statutes, is created to  
214 read:



Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

215 377.816-Defintiions. As used in sections 377.816-377.817  
216 the term:

217 (1) "Business Activity" means any activity or series of  
218 activities that:

219 1. Involve the emission of a Greenhouse Gas or a  
220 combination thereof; and

221 2. That form a single undertaking or enterprise, having  
222 regard to any relevant circumstances.

223 (2) "Carbon Dioxide" means a naturally occurring gas,  
224 having the chemical symbol CO<sub>2</sub>, which also occurs as a by-product  
225 of burning fossil fuels (such as oil, gas or coal), of burning  
226 biomass, of land-use changes and of industrial processes.

227 (3) "Carbon Dioxide Equivalent Emissions" means the number  
228 of metric tons of carbon dioxide emissions with the same global  
229 warming potential as one metric ton of another greenhouse gas.

230 (4) "Carbon-Intensive Activity" means any business activity  
231 or any other activity performed by any person in which supports  
232 any of the following:

233 (a) The movement of people or goods through common methods  
234 of transportation including automobiles, commercial vehicles,  
235 freight haulers, aircraft, vessels, pipelines, delivery devices,  
236 and similar methods. This includes the use of energy resources  
237 to power or operate such transportation methods referenced  
238 herein.

239 (b) The creation or transmission of energy resources for  
240 the following commercial and residential uses: electricity,  
241 manufacturing, the sustainment of human life, including for

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

242 refrigeration and cooling in enclosed or partially enclosed  
243 spaces, waste management, or for the operation of manufacturing  
244 of appliances for human use.

245 (c) The performance of activities to support the production  
246 of any carbon-intensive product, including farming, agriculture,  
247 hunting and gathering, or the taking of fish and wildlife to  
248 sustain human life.

249 (d) The operation or purchase of a vessel for transporting  
250 any person or object with any energy source.

251 (e) The use of traditional methods to take fish and  
252 wildlife resources as authorized by authorities.

253 (f) The mining, exploration, or manufacturing of products  
254 to support the continued livelihood of mankind.

255 (5) "Carbon Intensive Product" means any of the following  
256 products, including any product containing a component of such:

257 (a) Products containing iron, steel, steel mill products  
258 (including pipe and tube), aluminum, cement, glass (including  
259 flat, container, and specialty glass and fiberglass), oil or a  
260 component thereof, minerals and metals, pulp, and paper.

261 (b) Any agricultural commodity or product, whether raw or  
262 processed, including any commodity or product derived from  
263 livestock that is marketed in the United States for human or  
264 livestock consumption. The term also includes agricultural,  
265 aquacultural, horticultural, viticultural, and dairy products,  
266 livestock and the products thereof, the products of poultry and  
267 bee raising, the edible products of forestry, and any and all  
268 products raised or produced on farms and processed or

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

269 manufactured products thereof, transported or intended to be  
270 transported in interstate and/or foreign commerce.

271 (6) "Emissions" means the release of greenhouse gases into  
272 the atmosphere or air from any person.

273 (7) "Governmental entity" means the state or any political  
274 subdivision thereof, including the executive, legislative, and  
275 judicial branches of government; the independent establishments  
276 of the state, counties, municipalities, districts, authorities,  
277 boards, or commissions; and any agencies that are subject to  
278 this chapter.

279 (8) "Government Funds" means any state funds as that term  
280 is defined in s. 215.31 and any moneys of the state or of any  
281 state university, county, school district, community college  
282 district, special district, metropolitan government, or  
283 municipality, including agencies, boards, bureaus, commissions,  
284 and institutions of any of the foregoing, or of any court, and  
285 includes the moneys of all county officers, including  
286 constitutional officers.

287 (9) "Greenhouse Gas" means any of the following gases:  
288 carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O),  
289 hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur  
290 hexafluoride (SF<sub>6</sub>), or nitrogen trifluoride (NF<sub>3</sub>).

291 (10) "Net Zero Policy" means any target, threshold,  
292 initiative, action, framework, requirement, or policy related to  
293 reducing the use of carbon-intensive products or activities,  
294 including:

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

295 (a) A requirement imposed by a governmental entity which  
296 requires a governmental entity to meet a statewide, regional, or  
297 geographically specific reduction in carbon dioxide or  
298 greenhouse gas emissions equal to zero or when annual  
299 anthropogenic emissions of greenhouse gases or carbon dioxide  
300 emissions to the atmosphere are balanced by removals over a  
301 specific period.

302 (b) A requirement imposed by a governmental entity which  
303 requires any person or business activity, including any carbon  
304 intensive activity to:

305 1. Meet a specific reduction in greenhouse gas or carbon  
306 dioxide equivalent emissions equal to zero or when annual  
307 anthropogenic emissions of greenhouse gases into the atmosphere  
308 are balanced by removals over a specific period.

309 2. Meet any goal of the Paris Agreement, defined as the  
310 resolution adopted by the United Nations Framework Convention on  
311 Climate Change's 21st Conference of Parties in Paris, France; or  
312 any similar initiative adopted by the Federal Government or any  
313 geopolitical organization affiliated with the World Bank or  
314 World Economic Forum related to such.

315 3. Support the goal of any regional governing authority or  
316 multistate entity that commits to a reduction in greenhouse gas  
317 emissions equal to zero or when annual anthropogenic emissions  
318 of greenhouse gases to the atmosphere are balanced by removals  
319 over a specific period.

320 4. Restricts any carbon intensive activity on any person  
321 that otherwise would not be restricted for the sole purpose of

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

322 meeting a net zero policy. This shall not be construed to  
323 legalize any otherwise illegal action by any person.

324 5. Prohibits the use, sale, purchase, or exchange of any  
325 carbon intensive product or carbon for the sole purpose of  
326 meeting a net zero policy. This shall not be construed to  
327 legalize any otherwise illegal action by any person.

328 Section 7. Section 377.8165, Florida Statutes, is created  
329 to read:

330 377.8161-Net Zero Policies and Expenditures; Prohibition.

331 (1) DECLARATION OF POLICY-It is the policy of this state to  
332 govern under the energy policy as outlined in s. 377.601 and to  
333 prohibit the adoption or implementation of a net zero policy by  
334 any governmental entity.

335 (2) PROHIBITED POLICIES-A governmental entity may not  
336 adopt, or require any person to adopt, a net zero policy. This  
337 prohibition includes references or the inclusion of such  
338 policies in comprehensive plans, land development regulations,  
339 transportation plans, or any published or adopted government  
340 policy or procedure.

341 (3) PROHIBITED EXPENDITURES-A governmental entity may not  
342 expend any government funds to any person in any manner that  
343 supports, implements, or advances a net zero policy including:

344 (a) Providing procurement or purchasing preferences for  
345 non-carbon intensive products.

346 (b) Instituting purchasing preferences for passenger  
347 vehicles, commercial vehicles, or heavy equipment based solely  
348 on the fuel source of such.

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

349 (c) Expend any government funds to pay dues for any non-  
350 governmental organization, including any trade association or  
351 league of government entities which has adopted or supports a  
352 net zero policy.

353 Section 8. Section 377.817, Florida Statutes is created to  
354 read:

355 377.817-Carbon Taxes and Assessments; Prohibition

356 (1) A governmental entity may not impose an additional tax,  
357 fee, penalty, charge, offset, or assessment for the purpose of  
358 advancing a net zero policy including:

359 (a) The carbon content of a fuel; or

360 (b) The emission of carbon dioxide or other greenhouse gas  
361 that results from the use, production, or consumption of any  
362 good or service.

363 (c) Any carbon intensive activity.

364 (d) The use, sale, purchase, or exchange of any carbon  
365 intensive product or carbon intensive activity for the purpose  
366 of advancing a net zero policy.

367 (2) To ensure compliance with this section, the Department  
368 of Revenue shall annually require all governmental entities to  
369 submit an affidavit signed under penalty of perjury by an  
370 authorized official of the governmental entity attesting to  
371 compliance with the requirements of this section.

372 Section 9. Second Amendment sales tax holiday.-

373 (1) The tax levied under chapter 212, Florida Statutes,  
374 may not be collected during the period from September 7, 2026,  
375 through December 31, 2026, on the retail sale of:

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

376 (a) Ammunition, as defined in s. 790.001(1), Florida  
377 Statutes.

378 (b) A firearm. For purposes of this section, the term  
379 "firearm" means a weapon capable of firing a missile and  
380 includes a pistol, rifle, or shotgun using an explosive charge  
381 as a propellant.

382 (c) The following accessories used for firearms:

383 1. Charging handles.

384 2. Cleaning kits, cleaning solvents, or cleaning  
385 accessories.

386 3. Holsters.

387 4. Pistol grips.

388 5. Sights or optics, including rings, mounts, or bases.

389 6. Stocks.

390 7. Magazines

391 8. Targets or decoys.

392 (d) A bow. For purposes of this section, the term "bow"  
393 means a device consisting of flexible material having a string  
394 connecting its two ends, either indirectly by cables or pulleys  
395 or directly, for the purpose of discharging arrows; which  
396 propels arrows only by the energy stored by the drawing of the  
397 device; and which is handheld, hand-drawn, and hand-released.

398 (e) A crossbow. For purposes of this section, the term  
399 "crossbow" means a device consisting of flexible material having  
400 a string connecting its two ends, either indirectly by cables or  
401 pulleys or directly, affixed to a stock for the purpose of  
402 discharging quarrels, bolts, or arrows; which propels quarrels,

Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

403 bolts, or arrows only by the energy stored by the drawing of the  
404 device; and which uses a non-handheld locking mechanism to  
405 maintain the device in a drawn or ready-to-discharge condition.

406 (f) The following accessories used for bows or crossbows:

407 1. Arrows.

408 2. Bolts.

409 3. Quarrels.

410 4. Quivers.

411 5. Releases.

412 6. Sights or optics, including rings, mounts, or bases.

413 7. Wristguards.

414 (g) Camping supplies. For purposes of this section, the  
415 term "camping supplies" means tents with a sales price of \$200  
416 or less; sleeping bags, portable hammocks, camping stoves, and  
417 collapsible camping chairs with a sales price of \$50 or less;  
418 and camping lanterns and flashlights with a sales price of \$30  
419 or less.

420 (h) Fishing supplies. For purposes of this section, the  
421 term "fishing supplies" means rods and reels with a sales price  
422 of \$75 or less if sold individually, or \$150 or less if sold as  
423 a set; tackle boxes or bags with a sales price of \$30 or less;  
424 and bait or fishing tackle with a sales price of \$10 or less if  
425 sold individually, or \$20 or less if multiple items are sold  
426 together. The term does not include supplies used for commercial  
427 fishing purposes.

428 (2) The Department of Revenue is authorized, and all  
429 conditions are deemed met, to adopt emergency rules pursuant to



Fiscal Year 2026-2027 Conforming Bill  
Relating to Taxation

BILL

2026

430 s. 120.54(4), Florida Statutes, for the purpose of implementing  
431 this section.

432 Section 10. Except as otherwise expressly provided in this  
433 act and except for this section, which shall take effect upon  
434 this act becoming a law, this act shall take effect July 1,  
435 2026.