FLORIDA ASSOCIATION OF COUNTIES
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ONE FLORIDA

2026 LEGISLATIVE CONFERENCE

December 2-4

Sawgrass Marriott

Ponte Vedra Florida

St. Johns County




FINANCE, TAX, &
ADMINISTRATION

Finance, Tax, & Administration Committee



CHAIR

Becky Troutman
Polk County



VICE-CHAIR

A.M. “Hupp” Huppmann
Nassau County

ROLL CALL



67 Counties. 67 Communities.

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Reminder

Only members of the committee can make motions and vote.

However, all commissioners and staff can make comments, ask questions, and debate during the discussion of each action item.

FTA 02 – Senior County Leadership Records Exemption

Submitted by Charlotte County

Proposal

Amend s. 119.071(4)(d), F.S., to exempt home addresses, phone numbers, and other identifying information of current county administrators, deputies and assistants, and their families' identifying and location information.

Key Points

- Commissioners, firefighters, paramedics, code enforcement and HR officers are amongst the public employees already exempt.
- Administrators implement decisions which impact the public. Proposed language protects them (and their families) from safety concerns raised in recent years, due to the nature of this work.

Staff Notes:

- Same/similar bills filed every year since 2024; SB 830 (2026) passed the Senate 31-5. Died in House Messages.
- County Commissioners, current congressional members, and other public officers' information is now exempt from public record, including their families' identifying information and location information. *See 2025-195, Laws of Florida.*
- Charlotte BoCC supports

FTA 03 – Shade Meeting Expanded Staff Participation

Submitted by Charlotte County

Proposal

Amend s. 286.011(8), F.S., to let senior staff join closed litigation sessions (shade meetings) as subject matter experts.

Key Points

- Currently, only members of the board, the board's chief administrative/executive officer, the attorney and court reporter may attend, and courts read that list strictly.
- Board's senior staff are often subject matter experts who are able to provide board members with technical knowledge necessary to make informed decisions.
- Proposal provides that this legislative change would lead to more accurate assessments, expedite board decisions, and enhance the quality of the decisions made. Overall, staff adds clarification and insight into potential risks and implications.

Staff Notes:

- Under Florida's Sunshine Law, "shade meetings" are private attorney-client sessions for pending litigation held between a board and its attorney when the board is a party before a court or administrative agency.
- In 2026, legislation extended the shade-meeting model to Bert Harris Act claims (land disputes between property owners and the government), but did not change who may attend.

FTA 04 – Local Option Zero Homestead Tax Initiative

Submitted by Okaloosa County

Proposal

Authorize a new, separate 1% county local option sales surtax that replaces county and city general millage on homestead property while it is levied.

Key Points

- Adds a new local discretionary sales surtax to section 212.055.
- Intended to serve as replacement funding source for county and city general revenue currently derived from homesteaded property tax.
- Sponsor provides that, as a condition to levying the surtax, the counties and cities therein would be prohibited from levying any general millage on homesteads during the term of the surtax.

Staff Notes:

- Section 212.055, F.S., currently authorizes ***nine*** different local discretionary sales surtaxes (also referred to as local option sales tax). Rates vary by county and range from .5% to 2%.
- 65 of Florida's 67 counties impose at least one local option sales tax. Citrus and Collier impose none.
- Local discretionary sales surtax apply to transactions subject to sales tax/ authorized transactions under ch. 212, F.S./certain communications tax transactions.

FTA 06 – Fiscally Constrained Distribution Formula

Submitted by Lafayette County

Proposal

Update the s. 218.67, F.S., distribution to fiscally constrained counties with an enhanced allocation and modernized distribution factors.

Key Points

- Currently, distribution of the allocation is based on two factors(unchanged since 2006): the ***relative revenue raising capacity factor*** and the ***local effort factor***.
- Requests a change in the distribution's sole source from communications services tax to sales tax.
- The current factors would be replaced with two new factors: The ***contribution to revenue factor*** and the ***personal income factor.***

Staff Notes:

- Fiscally constrained counties are counties entirely within a RAO or where a 1-mill levy would raise no more than $5 million in annual tax revenue.
- Same language as CS/SB 110 (2025 legislation which passed in the Florida Senate) is proposed.
- CS/SB 110 language from 2025 limits use: 50% public safety, 30% infrastructure, 20% any public purpose.

FTA 08 – Local Revenue Flexibility

Submitted by Franklin County

Proposal

Support legislative options for counties to manage costs associated with requirements under 125.0104(4)(c), F.S. which govern the planning and imposition of tourist development taxes.

Key Points

- As amended with the sponsor, seeks options to fund costs of the tourist development plan required by s. 125.0104(4)(c), F.S.
- Before a county can enact an ordinance to levy and impose TDT, a tourist development plan is required which outlines projected 24-month tax revenues, designates a target tax district, and provides a prioritized list of proposed project uses.

Staff Notes:

- Currently, most counties develop TDT plans internally using county staff/ administrative resources. Costs associated with plan development are typically absorbed into general county and administrative operating budgets.
- Recent legislative bills have addressed the plan's allocation of funds/caps on those allocations for certain authorized uses.
- Franklin BoCC supports this submission.

FTA 09 – Local Option Sales Taxes

Submitted by Okeechobee County

Proposal

Support revising the Small County Surtax by referendum to add an allow a 2nd penny.

Note: The proposal request to remove surtax category caps is withdrawn. The proposal request for the expanded use of TDT revenues has been added to FTA-10.

Key Points

- In FY 2025-26, 30 of the 31 eligible small counties levied the surtax, raising approximately $215 million in revenue.
- The proposal would allow a 1.5% or 2% rate; counties must weigh existing combined rate limits. A county cannot levy this surtax with the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Staff Notes:

- Any county having a total population of 50k or less on April 1, 1992 may levy the Small county surtax at the rate of 0.5 or 1 percent.
- County governments may impose the levy by either an extraordinary vote of the governing body (if the proceeds are to be expended for operating purposes) OR by voter approval in a countywide referendum (if the proceeds are be used to service bond indebtedness).

FTA 10 – Tourism Tax for Economic Development

Submitted by Hernando County

Proposal

Authorize counties, by local option and voter approval, to levy an additional 0.5% or 1% TDT for publicly owned tourism-related infrastructure and economic development.

Key Points

- Would not reduce or redirect existing TDT; maximum rate rises to 6% for most counties and 7% for high tourism impact counties.
- Eligible uses include transportation access, water and sewer capacity, public site improvements and visitor-serving public facilities.
- During the 25-26 fiscal year, 62 counties levied a TDT for an estimated $2.16 billion in revenue. About 35 counties, including Hernando, are already at full TDT rate capacity.

Staff Notes:

- Section 125.0104, F.S. authorizes 5 separate TDT taxes that counties may levy.
- TDT levies must be approved by referendum held at a general election. Earliest referendum: November 2028
- Hernando BoCC supports

FTA 11 – FRS Contributions for Reemployed Retirees

Submitted by Glades County

Proposal

Exempt local government employers from FRS contributions for retirees reemployed in public safety positions who cannot earn additional FRS benefits.

Key Points

- Under s. 121.091(9)(c), F.S., employers pay the unfunded actuarial liability (UAL) share plus the health insurance subsidy (HIS) contribution for these retirees.
- Counties similar to Glades would save about 15% of salary per Special Risk position, or approximately $7,515 per $50,000 of salary at FY 2025-26 rates.
- The cost shifts rather than disappears: UAL rates would rise for all other FRS employers, including counties.

Staff Notes:

- The county is required to make retirement contributions even though the employee cannot receive additional FRS benefits.
- No actuarial study of the UAL shift exists
- No similar bills 2024–2026; or prior FAC statements.
- Glades BoCC supports

FTA 13 – High Tourism Impact TDT County Eligibility

Submitted by Flagler County

Proposal

Expand eligibility for the 1% High Tourism Impact TDT to allow more counties to levy for beach parks and beach, channel, lake or lagoon improvement and erosion control.

Key Points

- Counties now qualify only if TDT-taxable sales exceed $600M, or are at least 18% of total taxable sales and $200M.
- Creates an alternative eligibility path; a county at 5% could reach the 6% high tourism impact ceiling.
- A new levy would still require an ordinance and voter approval at a general election.

Staff Notes:

- High Tourism Impact TDT was established in 1989 and enacted in 1990 with restrictive qualification criteria.
- Access to an additional one percent (1%) would generate approximately 900k-1 Million in revenue for Flagler County. Smaller counties in Florida face challenges funding the preservation and maintenance of beaches/waterways that generate tourism activity.
- Flagler BoCC supports

FTA 14 – CCNA Continuing Contract Study Cap Increase

Submitted by Marion County

Proposal

Amend s. 287.055(2)(g), F.S., to raise the continuing contract study fee cap from $500,000 to $800,000 with an annual CPI adjustment.

Key Points

- 2024 law raised the construction cap to $7.5M with CPI indexing (now $8,021,250) but left the study cap at its 2020 level.
- Studies over the cap need a standalone CCNA selection, which Marion estimates takes about three months.
- Permissive: counties keep discretion to run a full selection for any study.

Staff Notes:

- Florida's continuing contracts under the Consultant's Competitive Negotiation Act are a critical tool for local governments to expedite the professional services procurement process.
- The costs of professional services like engineering and planning studies continue to increase due to inflation.
- FAC carried this proposal in last 2 Legislative Action Plans.

FTA 15 – Remove Fire Rescue Surtax Offsets

Submitted by Marion County

Proposal

Repeal s. 212.055(8)(e) and amend (8)(f), F.S., so fire rescue surtax revenue can supplement, not replace, existing fire rescue funding.

Key Points

- Today the surtax is a tax swap: recipients must cut fire rescue millage or assessments by the surtax amount and rebate any surplus.
- Only 2 of 65 eligible counties have levied it since 2009: Liberty (2017) and Hamilton (2025).
- The referendum, distribution formula and TRIM requirements would remain.

Staff Notes:

- "Emergency Fire Rescue Services" include preventing and extinguishing fires, protecting and saving life and property from fires/disasters, enforcing fire prevention codes and providing prehospital emergency medical treatment.

ARA 02 – Fiscally Constrained County Definition CROSS CLAIM

Submitted by Columbia County

Proposal

Amend s. 218.67(1), F.S., to raise the fiscally constrained county threshold from $5 million to $10 million in revenue per mill.

Key Points

- A county raising $10 million or less per mill would qualify, regardless of rural area of opportunity (RAO) status.
- The change reaches the fiscally constrained distribution, offset appropriations, and program funding tied to the designation.
- Gives RAO-dependent counties an independent, value-based path to qualify; no new county action required.

Staff Notes:

- Currently, 29 counties qualify, and the $5 million threshold has not changed since 2006. Highlands and Putnam exceed it and qualify only through RAO designation.
- The Senate advanced the $10 million threshold in 2025 and 2026, each time paired with removing the RAO pathway; both stalled in the House.

ARA 04 – Voluntary Special Assessments on Ag-Zoned Land CROSS CLAIM

Submitted by Marion County

Proposal

Amend s. 125.01(1)(r), F.S., to allow special assessments on agriculturally classified land when property owners voluntarily request them for infrastructure that benefits them.

Key Points

- Adds a third exception to the 2023 prohibition on county special assessments on agricultural land.
- Agricultural parcels in the benefit area could share the cost of road paving, drainage, and street lighting.
- Applies only when a neighborhood or group of property owners requests the assessment.

Staff Notes:

- Currently, agricultural parcels cannot be assessed, and their share cannot be shifted to neighbors, so projects stall.
- Marion County reports 11 road projects that cannot proceed and two canceled after successful petitions.
- Since 2016, the Legislature has steadily expanded protections for agricultural land from assessments.

CUA 03 – Local Option Fuel Tax Indexing CROSS CLAIM

Submitted by Hernando County

Proposal

FAC supports legislation authorizing counties to index local option fuel taxes to annual changes in the Consumer Price Index, while retaining local adoption requirements and existing statutory restrictions on the use of proceeds.

Key Points

- The state has applied this annual adjustment to its own fuel sales tax since 1997 and SCETS tax since 1992. Under this annual adjustment, state fuel sales taxes have grown from 6.9 cents to 18.0 cents per gallon while county rates remain fixed in nominal cents.
- Thirty-five counties, including Hernando, already levy all twelve cents at the statutory maximums, against a statewide base of $1.04 billion in FY 2025-26.

Staff Notes:

WES 02 – PILT Modifications CROSS CLAIM

Submitted by Glades County

Proposal

Amend ss. 259.032 and 373.59, F.S., to strengthen payment in lieu of taxes (PILT) for land the state or a water management district acquires and removes from county tax rolls.

Key Points

- Adds an annual Consumer Price Index adjustment to each PILT payment.
- Protect PILT in perpetuity. Replaces the Legislature's discretionary authority to appropriate PILT with a requirement to fund it.
- Require the state to remit PILT automatically by July 31, before counties adopt budgets, instead of through an annual application.

Staff Notes:

- Currently, payments are fixed at pre-acquisition taxes, with no adjustment for inflation or property value, so they lose value each year. State PILT also depends on discretionary appropriations and payments are prorated when funding falls short.
- Counties must apply every year and neither statute sets a date by which payments must be made.

Closing Breakfast

Friday, December 4 from 8:30 - 10:30 AM

Champions D-E

Be sure to stay for Closing Breakfast for the 2027 calendar reveal and adoption of the 2027 Legislative Action Plan.



THURSDAY, DECEMBER 3RD

CONFERENCE LUNCHEON

11:30 AM - 1:00 PM

Champions D-E

Sponsored by: UNIFIED FLEET SERVICES



THURSDAY, DECEMBER 3RD

Committee Meeting:

COMMUNITY & URBAN AFFAIRS

1:00 - 4:00 PM

Champions D-E

Sponsored by: chenmoore

