

2026 Florida Legislative Session Recap

Week 7 - February 23-27

There are now only two weeks left in the 2026 Regular Session and there is still no agreement on the budget, state tax relief packages, or House and Senate priority legislation. Consensus on property taxes almost certainly won't happen in the regular session. There is still no schedule for the budget conference.

Only a handful of mostly relatively minor general bills have passed both chambers. Time has almost run out for bills still in committee. The Senate has only three regular scheduled committees left. The Appropriations and Fiscal Policy Committees take up bills on Monday and Rules meets on Tuesday. And that's it.

With so many major issues left to resolve, the odds of a timely finish to 2026 Regular Session on March 13 are getting smaller.

Senate Finance and Tax Committee Approve Proposed \$34.1 Million Tax Relief Package

As expected, the Senate tax package (SB 7046) proposes much less tax relief than there has been in recent years. There is only one significant tax break--a hunting, fishing, and camping sales tax holiday from September 7, 2026, through December 31, 2026. Shoppers will save \$34.1 million (\$26.4 million state/\$7.7 million local). The package also contains a sales tax exemption for portable LP gas tanks and a small expansion of the Live Local "missing middle" property tax exemption that carry an "indeterminate" impact estimate. Finance and Tax approved the bill on Wednesday. **The bill now goes to the Appropriations Committee in Week 8. [See all the provisions of SB 7046.](#)**

Update: The Senate has filed a delete-all amendment to their tax package which will be considered in Appropriations on Monday. This would significantly change the bill, adding some tax relief and tax administration provisions, some good, some bad.

House Tax Package Much Bigger Than Senate, Offering \$250 Million in Tax Relief

The House tax package surfaced on Wednesday, and it contains many tax relief and administrative provisions. None of the state tax cuts are especially big ones, all of them are \$35 million or less. It contains the one significant tax break in the Senate package--a hunting, fishing, and camping sales tax holiday from September 1, 2026, through December 31, 2026, one week longer than the Senate. It also includes sales tax exemptions, including ones for Space Florida, firearm accessories (one year), impact resistant windows and doors (two years), and more. There are several changes to property taxes, small tweaks that can be done statutorily. There are tax credits, a tax reduction for domestic beer and more. **The Ways & Means Committee approved the bill on Thursday.** Oh good, another big issue to resolve before Sine Die. [See all the provisions of HB 7031.](#)

Florida Corporations Won't Be Able to Use the One Big, Beautiful Bill Tax Cuts on Their State Returns

One thing that the House and Senate largely agree on is that the many corporate income tax cuts in the federal One Big, Beautiful Bill Act will not extend to Florida companies' state tax returns. Every year, the Legislature passes a piggyback bill to conform Florida's tax code to the federal code. Sometimes, the bill will "decouple" with specific federal changes that would have a large impact on state revenue. Adopting all of the changes this year would cost Florida \$3.5 billion. Instead, it looks like Florida will decouple from everything. The Senate bill allows taxpayers to spread the bonus depreciation deduction for qualified property and qualified production property, and the immediate deduction for section 179 property over seven years. This method is normally used by Florida to ease the impact when the feds enact bonus depreciation. **However, there is an amendment to SB 7048 pending that will conform the Senate piggyback bill to the House language, meaning both chambers would be proposing total decoupling.**

Bills Advancing this Week

All these bills are now ready for consideration by the full chambers:

- HB 311 would create a new tax **credit for employers who contribute to their employees' homebuying expenses.** The bill allows a tax credit against corporate

- income or insurance premium taxes for employer contributions to down payment or closing costs, capped at \$5,000 per employee. Florida TaxWatch supports this idea.
- HB 1197 would help reform the state's **IT procurement process**. It contains recommendations from Florida TaxWatch.
 - SB 484 and 1007 begin **regulation of the exploding data center industry**, including shielding residents and businesses from paying for some of the high utility costs these center demand.
 - HB 1177 wants to further support **Space Florida** and the space flight industry which has had a very successful year with commercial launches ([see TaxWatch report](#)). In addition, the new House tax package contains tax exemptions for Space Florida projects.
 - HB 185 provides a two-year refund period for sales and use tax paid for **“home hardening products”**—defined as impact-resistant doors, garage doors, and windows
 - SB 1718 streamlines reinstatement for educators with expired professional certificates, **providing teachers with a faster and less expensive process for returning to the classroom**.
 - SB 182 would **place qualified retired or current teachers as mentors** in institutions with poor performance or identified classroom challenges. Mentors are required to have at least 3 years of teaching experience and a highly effective rating, with the option to receive up to a \$3,000 stipend and mentor multiple teachers. This bill has one more committee stop.

These bills were approved by the full House and/or Senate:

- HB 428 expands the **Swimming Lesson Voucher Program** and requires comprehensive drowning prevention education for new parents and caregivers. Passed the Senate.
- HB 441 will enhance transparency for **state-held conservation land transactions** by extending the public notice period for proposed sales or exchanges from 7 to 30 days. The state must detailed information online, including appraisal reports, and a formal justification explaining how an exchange benefits the state. Headed to the Governor.

- HB 767 will improve transparency and education for **property insurance consumers**. It would require an online consumer resource center online, offering rate filings, market trends, mitigation credits, claim processes and consumer rights. Passed the House.
- SB 856 **requires online property listings to include estimated ad valorem taxes, rather than displaying the current owner's taxes**, to give prospective buyers a more accurate picture of future tax liabilities. This is overdue. Passed the Senate.
- HB 561 streamlines reinstatement for educators with expired professional certificates, providing teachers with **a faster and less expensive process for returning to the classroom**. This can help with Florida's critical teacher shortage. Passed the House.