

Amendment No. 1

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WITHDRAWN	_____	(Y/N)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		

1 Committee/Subcommittee hearing bill: Ways & Means Committee
 2 Representative Anderson offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Subsection (3) is added to section 689.261, Florida Statutes, to read:

689.261 Sale of residential property; disclosure of ad valorem taxes to prospective purchaser.—

(3)(a) As used in this subsection, the term:

1. "Listing platform" means any public-facing online real property listing platform, including, but not limited to, websites, web applications, and mobile applications.

2. "Property" means residential real property located within the state.

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17 (b) Any property visible on a listing platform must
18 include the estimated ad valorem taxes for such property.

19 1. The current owner's ad valorem taxes may not be
20 displayed or used to calculate the estimated ad valorem taxes.
21 However the current owner's ad valorem taxes may be included as
22 part of historical tax information, if similar historical tax
23 information was included on the listing platform as of January
24 1, 2024, and if such information is displayed less prominently
25 than the tax estimate calculated under this subsection.

26 2. If the ad valorem taxes are estimated using a tax
27 estimator or buyer payment calculator, the listing platform must
28 calculate and display the ad valorem taxes that would be due if
29 the purchaser were taxed on the listing price of the property at
30 current millage rates using the data and formula published under
31 paragraph (d). The use of such data and formula constitutes a
32 reasonable estimate of ad valorem taxes. The listing platform
33 must include a disclaimer next to the estimated ad valorem taxes
34 that the millage rates of applicable taxing authorities may vary
35 within a county and that the estimated ad valorem taxes do not
36 include all applicable non-ad valorem assessments or exemptions,
37 discounts, and other tax benefits, including, but not limited
38 to, transfer of the homestead assessment difference under s. 4,
39 Art. VII of the State Constitution.

40 3. If ad valorem taxes are not estimated using a tax
41 estimator or buyer payment calculator as provided in sub-

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42 paragraph 2., the listing platform shall include a link to the
43 property appraiser's tax estimator for the county in which the
44 property is located, if available, or to such property
45 appraiser's home page. The Department of Revenue must maintain a
46 table of links to each property appraiser's home page and tax
47 estimator, if available, on its website.

48 4. There shall be no liability on the part of, and no
49 cause of action of any nature shall arise against a listing
50 platform nor licensee under chapter 475 for the accuracy of the
51 estimated ad valorem taxes of a property listed on a listing
52 platform when in compliance with this paragraph.

53 (c) The current owner's ad valorem taxes may not be
54 included within any:

55 1. Printed listing materials concerning a property.

56 2. Post on a social media platform pertaining to a
57 property listed for sale.

58 (d) The Department of Revenue shall annually develop a
59 formula that may be used by a listing platform to calculate the
60 estimated ad valorem taxes required under this subsection. The
61 department shall require each property appraiser to provide the
62 department with any information needed to develop the formula,
63 including, at a minimum, the county name, tax district code,
64 summary school millage rate, and summary millage rate for all
65 other applicable taxing authorities. Beginning December 15,
66 2024, and annually thereafter, the department shall publish the

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67 formula and the information collected from each property
68 appraiser under this paragraph on its website.

69 (e) The Department of Revenue may adopt rules to implement
70 paragraph (d).

71 Section 2. This act shall take effect January 1, 2025.

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

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Remove lines 3-9 and insert:

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taxes; amending s. 689.261, F.S.; defining the terms "listing

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platform" and "property"; requiring certain listings to include

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estimated ad valorem taxes; prohibiting the current owner's ad

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valorem taxes from being displayed or used for certain purposes;

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providing an exception; providing requirements for listing

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platforms, the Department of Revenue, and property appraisers;

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providing protection from liability for specified parties who

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take certain actions; providing construction;