

## Florida House Advances Amendment to Eliminate Most Property Taxes on Homesteads

**House Joint Resolution 203 would phase out non-school ad valorem taxes on homesteaded properties beginning in 2027, with full exemption by 2037, pending Senate approval and 60% voter support in November.**

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Florida's House of Representatives has advanced a proposed constitutional amendment that could phase out most property taxes on homesteaded properties, excluding school district levies, beginning in 2027 if approved by lawmakers and voters.

House Joint Resolution 203 passed Thursday on an 80-30 vote that largely followed party lines. The measure now moves to the Florida Senate for consideration.

If ultimately approved by both chambers and ratified by voters in November, the amendment would gradually eliminate non-school ad valorem taxes on primary residences over a 10-year period. By 2037, qualifying homesteads would be fully exempt from those taxes.

Sponsored by Rep. Dana Miller and co-introduced by Rep. Barnaby, HJR 203 is structured to provide phased relief rather than an immediate repeal. The measure requires local governments to continue funding essential services such as law enforcement and firefighting even as non-school property tax revenues on homesteaded properties are reduced.

The proposal is part of a broader debate over Florida's property tax system. Last year, Gov. Ron DeSantis called for the complete abolition of these levies, prompting lawmakers in 2025 to form a Select Committee on Property Taxes to study potential reforms. That process produced multiple proposals, including HJR 203, options for immediate exemptions, and measures imposing new caps on assessed value growth.

Supporters argue that property tax reform is necessary amid rising insurance costs and inflation. Rep. Miller described the amendment as a way to "provide consistent tax relief" while avoiding sudden disruptions to local government budgets.

However, fiscal implications remain significant. The Florida Revenue Estimating Conference projects an \$18.3 billion annual impact to local governments, excluding school districts. The phased implementation is intended to soften the immediate financial effect.

Critics, including Democrats and some fiscal watchdog groups, have expressed concern that counties and municipalities depend heavily on these taxes to fund infrastructure and public safety. They have also pointed to the veto of a 2025 legislative study examining the effects of eliminating property taxes, arguing that the issue has not been fully analyzed.

The measure's prospects in the Senate are uncertain. No companion bill has advanced in that chamber, and Senate leadership has signaled caution. Senate President Kathleen Passidomo has indicated openness to reform but emphasized fiscal responsibility.

Should the proposal clear the Legislature, it would appear on the November ballot. Under Florida's constitution, constitutional amendments require 60% voter approval to pass, a threshold that has historically prevented similar measures from taking effect.

Polling shows strong public support for tax cuts, but concerns about potential reductions in public services may influence voter sentiment.

As Florida's 2026 legislative session reaches its midpoint, the debate over HJR 203 highlights broader tensions in state budget discussions, where property tax revenue funds services ranging from road maintenance to emergency response in a state experiencing rapid population growth.

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