*Property Tax Oversight Informational Bulletin*

**Educational Property Exemption**

**Gold Seal Quality Child Care Facility**

**August 13, 2025**
**PTO 25-14**

Effective July 1, 2025, sections 21 and 22 of Chapter 2025-208, Laws of Florida (HB 7031), amends section 196.198, F.S. Beginning with the 2026 tax roll, any portion of real property used by a child care facility that has achieved Gold Seal Quality status under section 1002.945, F.S., is considered owned by the facility and used for an educational purpose if under a lease agreement the facility operator is responsible for payment of ad valorem taxes. The owner of the property is required to disclose to the child care facility lessee the total amount of the tax benefit derived from the exemption and how the owner plans to ensure the operator receives the benefit.

**Questions**
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

**Reference**
The full text of the implementing law (chapter 2025-208, Laws of Florida), which amends section 196.198, F.S., is available at https://laws.flrules.org/2025/208.

**Implementing Date**
Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.