



Property Tax Oversight Informational Bulletin

**Redevelopment Trust Fund:
Special District Exemption**

**July 13, 2026
PTO 26-05**

Effective July 1, 2026, section 1 of Chapter 2026-239, Laws of Florida (HB 7031) first applies to the 2026 tax roll and creates sub subsection 163.387(2)(c)8, Florida Statutes, to provide that a special district created pursuant to s. 125.901, F.S., is exempt from from having to contribute to the community redevelopment trust fund.

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 2026-239, Laws of Florida), which amends section 163.387(2)(c), F.S., is available at <https://laws.flrules.org/2026/239>.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2026 tax roll.