Property Tax Oversight Informational Bulletin

Commissions of Tax Collectors: School Millages

July 13, 2026
PTO 26-06

Effective July 1, 2026, Section 2 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 192.091(2)(c), Florida Statutes. Commissions on the amount of taxes collected from school millages (as defined in s. 200.001(3), F.S.) are required to be paid by the board of county commissioners.

New subparagraph 192.091(2)(c)2., F.S., is created, allowing the tax collector to waive the commission provided in s. 192.091(2)(b), F.S., for voted school millages described in s. 200.001(3)(c) and (e), F.S.

The tax collector must notify the board of county commissioners of any waiver no later than March 1 preceding the fiscal year beginning October 1 of the calendar year in which the waiver takes effect. A waiver remains in effect until rescinded in writing by the tax collector. Any rescindment must be made by the tax collector in writing to the board of county commissioners no later than March 1 of the fiscal year beginning October 1 of the calendar year the rescindment takes effect.

For calendar year 2026 only, the deadline for providing notice of a waiver under sub-subparagraph 192.091(2)(c)2.b., F.S., is September 1, 2026.

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 192.091(2)(c), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date

This law is effective on July 1, 2026.