

2026 FLORIDA LEGISLATIVE SESSION HIGHLIGHTS

The 2026 Florida Legislative Session adjourned *sine die* at 3:15pm on Friday, March 13. The 2026 Florida Legislative Session has been marked by significant policy debates and notable tension between the House and Senate, as well as Governor DeSantis, on several major issues. Consequently, around 170 bills reached final passage, far fewer than the roughly 300 bills approved in recent years.

However, the most important—and required—piece of the puzzle was not completed prior to adjournment. Differences between the chambers over spending priorities and broader policy delayed the start of budget conferencing, creating an impasse that resulted in an inability to agree on allocations, a crucial step in the budget negotiation process. Because of this, the Florida Legislature could not complete the state’s budget, better known as the General Appropriations Act, prior to the scheduled end of the 60-day session.

Below are briefings on some of the biggest issues of the 2026 Florida Legislative Session.

BUDGET & TAX RELIEF

Despite being the Legislature’s only constitutionally required responsibility each session, the state budget remained a significant sticking point between the House and Senate. Both chambers passed their respective budget proposals for FY 2026–27, with the House proposing approximately \$113.6 billion and the Senate about \$115 billion, leaving a \$1.4 billion gap between the plans. Legislative leaders acknowledged that the chambers would not complete the state budget before the scheduled end of the 60-day session due to ongoing disagreements over overall spending levels and key policy priorities. As a result, negotiations are expected to continue beyond the scheduled adjournment of the regular session, in a Special Session, in order to finalize the state’s General Appropriations Act before the July 1 start of the new fiscal year.

Unlike most years, the Legislature did not pass a comprehensive tax relief bill during the 2026 Session. Florida lawmakers typically pass a “tax package” alongside the state budget that includes a combination of targeted tax cuts, sales tax holidays, and technical tax code updates affecting businesses and consumers. This year, the House and Senate each advanced their own proposals, but the chambers did not reach agreement on a final package before adjournment. It is

anticipated that provisions included in the originally filed proposals will be discussed during negotiations when the legislature reconvenes to pass the budget.

PROPERTY TAX REFORM

Property tax relief has been one of the most high-profile issues of the 2026 Legislative Session. One of seven proposals filed by the House this session, HJR 203, made it through the committee process and off the House floor. The joint resolution proposes a constitutional amendment to eliminate non-school property taxes on homestead property on January 1, 2027. The measure would have required approval by both chambers with a 60% vote before being placed on the statewide ballot, but it was never heard in the Senate. The Senate did not put forward its own proposal, and Governor DeSantis did not advance a specific plan. Legislative leaders have indicated the issue may be revisited in a future Special Session as discussions around broader property tax reform continue.

FEDERAL TAX CONFORMITY (IRC DECOUPLING)

During the session, lawmakers debated whether Florida should continue to automatically conform to the federal Internal Revenue Code when calculating the state's corporate income tax. Florida generally "piggybacks" on federal tax law, meaning federal changes can directly affect the state's tax base and future revenues. In light of federal legislation, the "One Big Beautiful Bill," proposals sought to selectively decouple from certain provisions. Supporters argued that decoupling would protect Florida's long-term revenue outlook and give lawmakers greater control over how federal tax changes affect the state's corporate income tax base. Opponents, including business groups, argued that maintaining conformity would allow Florida businesses to benefit from the numerous federal tax breaks under consideration and warned that departing from federal alignment could create additional complexity for companies operating in the state. HB 7031 ultimately passed, opting to decouple, and will go to the governor.

DATA CENTERS & ARTIFICIAL INTELLIGENCE

Lawmakers approved SB 484, establishing Florida's first statewide regulatory framework for large-scale data centers as the state seeks to remain competitive in the rapidly growing artificial intelligence sector. The legislation creates new requirements for "large load" utility customers to ensure that the significant electricity demand associated with data centers does not shift costs to other ratepayers, while preserving local government authority over land-use decisions and directing further study of the economic and infrastructure impacts of these facilities. Earlier proposals included provisions restricting government nondisclosure agreements related to potential data center projects, but that language was ultimately removed from the final bill.

Additionally, there were several broader technology and AI-related proposals that did not reach final passage. The Senate passed an AI Bill of Rights (SB 482), establishing consumer protections and transparency requirements, but the House did not take up the measure. A separate app store regulation proposal (SB 1722) that would have imposed age-verification and parental consent requirements for minors also stalled during the legislative process. As a result, the Legislature ultimately enacted a targeted framework addressing data center infrastructure while leaving broader debates over AI governance and platform regulation unresolved.

ENERGY GOALS

Florida’s approach to “net zero” energy goals and long-term energy planning became a point of debate during the session. The Legislature passed HB 1217, which prohibits state and local government entities from adopting or implementing net-zero greenhouse gas policies and restricts the use of public funds or fees to advance such initiatives. The measure is intended by supporters to prevent what they describe as a patchwork of local climate policies and to ensure energy policy remains focused on reliability and affordability. Critics have raised concerns that the legislation could limit local governments’ ability to pursue emissions-reduction or clean-energy initiatives. The bill passed and will be sent to Governor DeSantis.

ELECTIONS

The Legislature approved HB 991, a wide-ranging election policy measure that further expands Florida’s voter verification requirements and modifies several election administration procedures. The bill requires voter registration applicants to attest to U.S. citizenship and directs the state to enhance citizenship verification through existing state databases. The legislation also narrows the list of acceptable voter identification, removing certain forms such as student IDs, and includes additional provisions related to candidate qualification and election administration. Supporters argue the measure strengthens election integrity and public confidence in the state’s voting system, while opponents contend the new requirements could create barriers for eligible voters and lead to legal challenges.

FOREIGN INFLUENCE

The Legislature approved HB 905, a measure intended to strengthen Florida’s restrictions on designated “foreign countries of concern,” including China, Russia, Iran, North Korea, Cuba, Venezuela, and Syria. The bill expands limits on government contracts with entities tied to those nations and prohibits public officials and employees from accepting gifts from them. The legislation also includes provisions restricting adoptions and surrogacy arrangements involving

individuals connected to those countries, an issue that drew notable debate during the session. In addition, the bill expresses support for “a free and independent Cuba” and authorizes the Governor to temporarily suspend certain restrictions if the federal government changes Cuba’s diplomatic status, with recommendations for any policy changes to be provided to the Legislature.

GAMING

Florida lawmakers considered several proposals affecting the state’s gaming industry and regulatory framework this session. Florida’s gaming landscape continues to be shaped largely by the gaming compact between the state and the Seminole Tribe of Florida, which is expected to provide the state with close to \$900 million in annual revenue sharing this year, making it one of the most significant and beneficial gaming partnerships in the country. Legislative discussions focused primarily on targeted changes to existing law, including provisions affecting pari-mutuel facilities, slot machine license holders, illegal gaming enforcement, fantasy sports, and online sports betting. While numerous gaming-related proposals were filed, none reached final passage during the 2026 Session.

HEALTH CARE

The Legislature approved HB 697, a health care measure that became a focal point for debate over prescription drug pricing and pharmacy benefit manager (PBM) practices during the session. As originally filed, the bill included a controversial “most favored nation” pricing provision, which would have tied certain drug prices in Florida to the lowest prices paid in other developed countries. Supporters argued the policy could help lower prescription drug costs for consumers, while opponents, including pharmaceutical manufacturers and insurers, warned it could function as a form of price control and disrupt the existing pharmaceutical market. The most favored nation language and several other major drug pricing provisions were ultimately removed or scaled back during the legislative process. In the final days of session, the bill was amended to include a short-term funding solution for the state’s AIDS Drug Assistance Program as lawmakers continue broader budget negotiations.

A separate proposal, SB 1758 by Senator Gaetz, would have made sweeping changes to Florida’s Medicaid and public assistance programs, including directing the state to seek federal approval for Medicaid work requirements, increasing oversight of prescription drug spending, and requiring a study of the 340B drug pricing program. The bill generated significant debate but did not pass.

EDUCATION

The Florida Legislature approved HB 1279, a broad package of agreed-upon education provisions, in the final hours of the session. As passed, the measure includes a range of changes relating to virtual instruction, dual enrollment, vocational rehabilitation, math pathways, school safety, tuition residency, and K-12 funding for advanced courses, among other items. Notably, the final version omitted several of the larger and controversial higher education proposals that had been debated, including limits on nonresident and international enrollment at preeminent universities and provisions pertaining to DEI-related spending restrictions. The final bill reflects the chambers' decision to pass only the education provisions on which they could reach agreement.