Board of County Commissioners
Leon County, Florida

2026 State and Federal Legislative Priorities Workshop

Tuesday,
October 28, 2025
1:00 p.m.

Judge Augustus D. Aikens, Jr. Courthouse
County Commission Chambers, 5th Floor
301 S. Monroe St.   Tallahassee, FL 32301

The media and the public can access the meeting in real time on Comcast channel 16, the Leon County Florida channel on Roku, the County's Facebook page, YouTube channel, Twitter and County web site.

Leon County
Board of County Commissioners

Notes for Workshop
Agenda Item #1

Leon County Board of County Commissioners

Workshop

October 28, 2025

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Workshop on the 2026 State and Federal Legislative Priorities

Review and Approval:	Vincent S. Long, County Administrator
Department / Division Review:	Ken Morris, Assistant County Administrator
Lead Staff / Project Team:	Nicki Hatch, Assistant to the County Administrator for Legislative and Strategic Initiatives

Statement of Issue:

This workshop item seeks the Board's approval of recommended state and federal legislative priorities for the 2026 Florida Legislative Session and the second session of the 119th Congress.

Fiscal Impact:

This item has no fiscal impact. However, it recommends requests for state and federal appropriations as well as substantive policy positions that seek to avoid unfunded mandates and cost shifts to the County.

Staff Recommendations:

Option #1: Approve the 2026 state and federal legislative priorities.

Option #2: Provide any additional direction on the County's 2026 state and federal legislative priorities.

Report and Discussion

Background:

Each year, the Board conducts a workshop with the County's legislative staff and contract lobbyists to develop priorities for the upcoming state and federal legislative sessions. This workshop enables the County's legislative team to receive important guidance from the Board regarding priority legislative issues and directs the County's lobbying efforts for the upcoming year at both the state and federal level.

Analysis:

The 2026 Florida Legislative Session will be held from January 13 through March 13, 2026, with interim committee weeks taking place from October 2025 through December 2025. The second session of the 119th U.S. Congress will convene during the first week of January 2026. This workshop item recommends several policy and appropriations priorities for the 2026 state and federal legislative sessions, arranged as follows:

- Proposed projects for state and federal executive agency and legislative line-item appropriation requests;
- State legislative policy priorities, including support of the Florida Association of Counties (FAC) 2026 Legislative Priorities, for the 2026 Florida Legislative Session; and
- Federal legislative policy priorities, including support of the National Association of Counties (NACo) 2026 Legislative Priorities, for the second session of the 119th United States Congress.

Similar to previous years, the policy and appropriations priorities recommended in this workshop item are organized to target the County's most pressing issues and to best align with the anticipated priorities of the Florida Legislature and U.S. Congress in 2026. The Board may wish to add, remove, and/or amend legislative priorities as deemed appropriate for the upcoming legislative cycle. As directed by the Board, The Southern Group has been contracted to serve as the County's state and federal lobbyists. The County will work closely with The Southern Group in pursuing all of the priority issues approved by the Board. Notwithstanding this, the County's legislative team will assign priority to any issue that the Board designates to receive a special level of attention in the upcoming legislative cycle. As always, staff will keep the Board apprised of legislative issues through agenda items and weekly updates throughout and following the 2026 Legislative Session.

PROPOSED 2026 STATE AND FEDERAL FUNDING REQUESTS

Each year, the County aggressively seeks state and federal funding to support local projects and initiatives. Leveraging state and federal funding is a collective effort throughout the organization to maximize the County's limited financial resources. Funding is sought through state and federal executive agency programs, competitive and discretionary grant opportunities, and the respective line-item appropriations/earmark legislative processes. Local governments secure most of their state and federal funding through executive agencies and seek the support of their elected delegation members to supplement project funding through the line-item appropriations/earmark process.

The County's legislative team works throughout the year in coordination with County departments to identify projects for state and federal funding requests by reviewing the readiness of Board-approved projects in the County and Blueprint Capital Improvement Programs, as well as opportunities to advance the Board-approved priorities and initiatives in the County's Strategic Plan. As part of this process, the County's legislative team utilizes the guidance of the County's contract lobbyists, The Southern Group, in determining which funding avenue (line-item vs. agency appropriation process) is most appropriate for each project based on the type and phase of project, commitments of local funds, and alignment with existing state and federal grant opportunities. The following section proposes specific County project funding requests to pursue funding through state and federal agency and legislative line-item appropriations in the upcoming year.

State and Federal Executive Agency Funding

Executive agencies at the state and federal levels administer programs which provide funding to local governments that support a broad range of local governmental functions from hazard mitigation projects to literacy programs and equipment purchases to traffic safety improvements. The County has been successful in recent years securing funding through many of these programs, particularly for major infrastructure projects, with approximately $60 million secured through state and federal agency program funding on an annual basis. Specifically, the County leverages most of its state and federal funding through executive agencies by securing "discretionary" and "competitive" grant funding for local projects. As summarized in greater detail below, discretionary or formula-based grants are noncompetitive awards based on a predetermined allocation process while competitive grants, on the other hand, are awarded to eligible recipients based on an application process and evaluation criteria determined by the funding agency.

- In some cases, a specific funding amount is included for a local project within the budget of an executive agency. Examples include projects funded through the Florida Department of Transportation (FDOT) Work Program. Unlike local project requests which are submitted by Legislators and listed in the appropriations bill as line-items, transportation projects included in FDOT's Work Program are identified and prioritized at the local and regional level through metropolitan planning organizations (MPO) in coordination with the respective regional FDOT offices. For Leon County, local transportation projects are identified and prioritized by the Capital Region Transportation Planning Agency (CRTPA) and submitted to FDOT for inclusion in its Work Program on an annual basis. As part of this process, substantial funding is identified and programmed for state roadways within Leon County which significantly supports the local transportation needs. For example, over $114 million has been invested in transportation improvements on Capital Circle (State Road 263) through FDOT's Work Program over the last five years.

- In other cases, program funding is provided in the budget for an executive agency to administer a competitive grant program and award the funds during the fiscal year. Examples include the Florida Department of Environmental Protection (FDEP) Water Quality Improvement Grant Program and the Springs Protection Grant Program, which the County has successfully leveraged for septic-to-sewer projects. The Legislature provides the annual funding for the executive agency program, in this case – FDEP, and the County secures funding for local septic-to-sewer projects through FDEP. Notably, the Leon County Water Quality and Springs Protection Infrastructure Improvement Plan, which is a first-of-its-kind agreement between the State and a county, was established in coordination with FDEP to commit nearly $70 million in state and local funds (including over $30 million through FDEP) for septic system improvement projects in Leon County including the Woodville Sewer Project, Woodside Heights, Northeast Lake Munson, and Belair/Annawood septic-to-sewer projects, as well as the Advanced Septic Systems Pilot Project.

The County aggressively seeks these funding opportunities to support County projects and has been successful in recent years securing funding through many of these programs, particularly for major infrastructure projects. Recognizing this, Table #1 proposes specific County project funding requests to pursue funding through state and federal agency appropriations and grant programs, which:

- Are identified in the County or Blueprint Five-Year Capital Improvement Plan;
- Align with existing state and/or federal grant programs anticipated to be available in the upcoming year; and/or
- Infrastructure projects with identified funding gaps that are in excess of the maximum request amounts recommended for line-item appropriation requests

Table #1: Proposed 2026 State and Federal Executive Agency Funding Projects

<u>Project:</u>	<u>Request:</u>	<u>Phase:</u>
Northeast Gateway: Welaunee Boulevard *(Phase 2: Shamrock Extension)*	$15 million	Construction
Airport Gateway *(Segment G: Springhill Road)*	$20 million	ROW
Southside Gateway: Woodville Highway *(Capital Circle to Paul Russell Rd.)*	$61.5 million	Construction
North Monroe Gateway *(Corridor Safety Improvements)*	$4.2 million	Design/ Construction
Northwest Connector: Tharpe Street *(Ocala Rd. to Capital Circle NW)*	$3 million	Design
Northeast Connector: Bannerman *(Phase 2: Quail Common Drive to Meridian Road)*	$20 million	ROW

Project:	**Request:**	**Phase:**
Northeast Connector: Bannerman *(Orchard Pond Trail Extension)*	$2.5 million	Construction
Orange Avenue Widening *(Monroe Street to Cypress Lake Street)*	$45 million	ROW
Westside Student Gateway *(Capital Circle NW to Appleyard Drive)*	$7.5 million	Design
Magnolia Drive Trail *(Phase 3: Diamond Street to Apalachee Parkway)*	$4.5 million	Construction
Orange/Meridian Placemaking *(East Ditch Stormwater Improvements)*	$3 million	Construction
Fairgrounds Beautification and Redevelopment	$3 million	Design
Market District *(Phase 2: Maclay Road Trail)*	$2 million	Construction
Lake Lafayette & St. Marks Regional Linear Park *(Apalachee Parkway Trail)*	$375,000	Design
Veterans Memorial Drive Bridge Replacement	$2.2 million	Construction
Woodville Sewer Project (Phase 2)	$10 million	Construction
Harbinwood Estates Sewer Project	$2.5 million	Design/ROW
Centerville Trace Sewer Project	$2 million	Design/ROW
Next Generation 911 Infrastructure	$2.5 million	Operations
Essential Libraries Initiative (Phase 2)	$5 million	Construction
Fort Braden Community Center	$7 million	Construction
Apalachee Regional Park Master Plan	$4 million	Construction
County Recreational Amenities *(Various improvements as identified in CIP)*	$3.5 million	Construction
County Sidewalk Program *(Various project sites as identified in CIP)*	$2.6 million	Construction
Roadway Intersection, Traffic Calming and Safety Improvements *(Various project sites as identified in CIP)*	$4 million	All Phases
Stormwater Preventive Maintenance Projects *(Various project sites as identified in CIP)*	$3.2 million	All Phases
Hazard and Flood Mitigation Projects *(as prioritized in the County's Local Mitigation Strategy)*	TBD*	All Phases

In addition to the projects identified in Table #1, the County will continue to actively identify additional projects to pursue funding through competitive regional, state, or federal agency grant programs throughout the year as applicable.

As noted previously, local governments secure most of their state and federal funding through executive agencies and seek the support of their elected delegation members to supplement project funding through the legislative line-item appropriations/earmark process. The County will coordinate with The Southern Group in advocating in support of the County's funding requests for local projects through the state and federal executive agency process, as well as the legislative line-item process as detailed below.

State Legislative Line-Item Appropriation Requests

In preparation of the 2026 State Legislative Session, in October 2025, the Legislature's Office of Economic and Demographic Research (EDR) produced updated revenue estimates for the State's upcoming fiscal years in preparation of the 2026 State Legislative Session. State economists project a surplus of $3.8 billion for Fiscal Year 2026-27 and $1.5 billion deficit for Fiscal Year 2027-28, reflecting significant improvement from previously projected deficits for both years in earlier estimates. The October EDR report acknowledges that actions taken by the Legislature in the 2025 Session, including budgetary reductions and redirect of Documentary Stamp Tax collections (previously dedicated to affordable housing) to the State's General Revenue Fund, significantly improved the state's near-term financial position. The report, however, emphasizes that the revenue forecast will not support state spending at its recent rate of growth, and therefore, will require continuation of fiscal strategies to ensure state spending levels align more closely with future revenue projections. EDR's forecast is utilized by the Florida Legislature in the process of building its annual budget, including consideration of legislative line-item appropriations for local project requests as detailed below.

Prior to the start of the annual State Legislative Session, the House and Senate release local project funding request forms to be completed by local governments, non-profit organizations, or private entities for the submission of legislative line-item funding requests. These forms require specific information for each project funding request including the scope of the project, matching funds available, current project phase, estimated completion date, and project ownership/management. The County's legislative team submits forms for each of the County's local project requests to the County's Legislative Delegation members for sponsorship and the County's contract lobbying team, The Southern Group, provides a daily presence by advocating for these requests throughout the legislative process.

The state line-item appropriations process is highly saturated (approx. 2,600 line-item appropriation requests were submitted for the 2025 Session, with less than 50% funded in the FY 2026 State Budget), and Legislators receive many funding requests from their legislative districts which can be comprised of several counties, cities, or communities. Furthermore, recognizing line-item appropriations bypass the traditional agency funding process, line-item appropriations are largely subject to political considerations, such as influence of legislative leadership, membership of appropriations committees, and legislative delegation members as well as the priorities determined by the Governor when considering line-item vetoes of the budget approved by the Legislature. To best position the County to secure competitive state funding, the County's legislative team utilizes the guidance of The Southern Group to identify local project requests which meet the following specific criteria:

- Have local matching funds committed,
- Are "shovel-ready" with design and permitting completed (if applicable),
- And, most importantly, align with the anticipated priorities of legislative leadership and/or have been specifically requested by a delegation member.

Accordingly, Table #2 of this item recommends a concise list of County projects for which to seek direct legislative line-item funding during the 2026 Session based on the guidance provided by The Southern Group.

Table #2: Proposed 2026 State Legislative Line-Item Appropriation Funding Requests

Request:	**Amount:**	**Project Phase:**
Resiliency & Mitigation Capital Projects		
Storm Hardening for Emergency Staging & Operations	$1 million	Capital/Fixed Assets
Backup Generators for Emergency Operations	$750,000	Capital/Fixed Assets
Leon County Courthouse Security Improvements	$500,000	Capital/Fixed Assets
Water Projects		
Woodville Sewer Project (Phase 2)	$5 million	Construction
Antler Pond Dam Stabilization	$2 million	Construction
Transportation Projects		
Crawfordville Road Widening	TBD	Construction

Additional detail on the proposed projects in Table #2 is provided below:

1. **Storm Hardening for Emergency Staging & Operations:** This project request will seek $1 million to support resiliency upgrades to the County's Public Works building to serve as the staging base for Public Works operations during emergency events. This project is identified as a critical capital improvement need to support local emergency response and recovery efforts which has been a priority area of the Legislature in recent years. Funding is available through the County's Capital Improvement Plan to provide a competitive local funding match to support project completion. Planned improvements include hardening of key building systems to sustain hurricane-force winds and extreme weather conditions allowing the site to be utilized for prestaging staff and equipment for recovery efforts.

2. **Backup Generators for Emergency Operations:** This project request will seek $750,000 to support installation of backup generators at critical County facilities (branch libraries and community centers) to support disaster response and recovery operations. Specifically, the installation of backup generators will ensure these facilities can be utilized in the instance of power outages following emergency events to serve as comfort stations, points of distribution for water and supplies, logistical staging areas, or for other purposes as identified in in the County's Comprehensive Emergency Management Plan. Funding is available through the County’s Capital Improvement Plan to provide a competitive local funding match to support project completion.

3. **Leon County Courthouse Security Improvements:** This project request will seek $500,000 for completion of security enhancements at the Leon County Courthouse as identified by the Florida Department of Law Enforcement and the Leon County Sheriff’s Office. Planned improvements include security screening system and security camera upgrades, new access controls, and other physical security measures to promote public safety which has been a priority area of the Legislature in recent years. Funding is available through the County’s Capital Improvement Plan to provide a competitive local funding match to support project completion.

4. **Woodville Sewer Project (Phase 2):** This project request will seek $5 million to support the second phase of the Woodville Sewer System Project. This project phase will provide central sewer service to over 350 properties and achieve further water quality improvements in the Primary Springs Protection Zone, which is a long-standing priority of the Legislature. Furthermore, this project phase is “shovel-ready” with design and permitting complete, demonstrating the continued local and state investment in advancing this project. This funding request seeks a portion of the total project costs which, if funded, would be matched with local sales tax revenues (drawn from the County’s share of Sales Tax Water Quality funding). The County will also pursue additional state and federal funding opportunities to support the completion of Phase 2 construction as reflected in Table #1 and #3 of this item.

5. **Antler Pond Dam Stabilization:** This project request will seek $2 million to re-stabilize the deteriorating earthen dam on Antler Pond which impounds stormwater for flood control in the surrounding area. This project has been identified as a critical need as the dam re-stabilization is needed to prevent loss of property and/or life resulting from a future dam failure. Funding is available through the County’s Capital Improvement Plan to provide a competitive local funding match to support project completion.

6. **Crawfordville Road Widening:** During the 2025 Legislative Session, Representative Shoaf requested the County’s support to advance the construction of the Crawfordville Road Widening project in Leon County. While serving as the Chair of House Transportation and Economic Development Budget Subcommittee, Representative Shoaf has identified this as a project priority for the 2025 and 2026 Sessions. Also, as a top regional priority for the Capital Regional Transportation Agency (CRTPA), this project has been supported through the FDOT’s Work Program with state funding dedicated for the right-of-way phase of the project for FY 2026 ($4 million) and 2027 ($2 million). The FY 2026 State Budget included $2 million to accelerate the construction of the two project segments within Leon County, with the remaining construction costs (approx. $66 million) to be pursued in future years. The County’s legislative team, as approved by the Board,

will coordinate directly with Representative Shoaf to determine the funding amount to be requested during the 2026 Legislative Session for this project. Recognizing that Crawfordville Road is a state roadway, the project will be funded and completed through FDOT; accordingly, no County funding will be required for a local match.

Federal Earmark Line-Item Appropriation Requests

At the federal level, "Community Project Funding Requests" (commonly known as "earmarks") may be submitted by Congressional members for consideration during the federal appropriation process. Similar to the state process, these are funding requests for direct, line-item appropriations in the federal budget submitted by Congressional members for specific projects in their district. While these requests can be submitted by U.S. House and Senate members, Florida Senators Scott and Moody do not accept earmark requests in opposition of the earmark process. Accordingly, Representative Dunn is the only member of the County's Federal Delegation that accepts and submits earmark funding requests.

In the U.S. House, earmark funding requests are limited to certain Appropriations Subcommittees and subject to specific eligibility criteria for each subcommittee (released on an annual basis in the Spring). Congressional members are limited to submission of 15 requests for consideration which must be ranked by Congressional members upon submission. It is important to note that Florida's 2nd Congressional District is among the largest districts in the state in geographical size, with Leon County among the 16 counties represented by Congressman Dunn.

In light of the project request limit per member and competing interests within member districts, the County's legislative team works to identify Board-approved priority projects which meet the eligibility criteria and coordinate submission of funding requests with Congressman Dunn's office. While eligible Appropriations Subcommittees and specific eligibility criteria are subject to change annually, the County's legislative team will utilize guidance from The Southern Group to identify the most competitive local project requests which align with an eligible Appropriations Subcommittee and its specific eligibility criteria. Examples of eligibility criteria (which can vary by subcommittee) from prior years have been limited to project requests that:

- Align with an eligible subcommittee and its specific requirements (e.g., only transportation projects included in a local/regional/state Transportation Improvement Program can be eligible for Department of Transportation Highway Infrastructure Project funding);
- Do not seek more than $1.5 million;
- Do not seek multi-year funding (funds must be obligated within one year); and
- Have commitment of minimum local cost share (can vary by budget account from 20% to 50%).

Finally, as requested by Congressman Dunn in previous years, this guidance will be utilized to submit the County's top priority project (as identified in coordination with Congressman Dunn's office) for consideration from the recommended list below, as approved by the Board. Table #3 is organized by budget accounts authorized for earmark submission in prior years with projects that align with past eligibility parameters, which could be subject to change.

Table #3: Proposed 2026 Federal Earmark Appropriation Funding Requests

Request:	**Amount:**	**Phase**
Department of Transportation: Highway Infrastructure Projects		
Veterans Memorial Bridge Replacement	$1.5 million	Construction
Department of Housing and Urban Development: Community Development		
Fort Braden Community Center Renovation	$1.5 million	Construction
Environmental Protection Agency: Clean Water Infrastructure		
Woodville Sewer (Phase 2)	$1.5 million	Construction
Department of Agriculture: Natural Resources Conservation		
Pedrick Pond Flood Mitigation	$1.5 million	Design
View Point Pond Drainage System	$500,000	Construction

Additional details on the proposed projects in Table #3 is provided below:

1. **Veterans Memorial Bridge Replacement:** This project request will seek $1.5 million for the completion of the Veterans Memorial Drive Bridge Replacement project which is anticipated to meet the earmark eligibility criteria of the Appropriations Subcommittee on Transportation, Housing, and Urban Development (THUD) for DOT Highway Infrastructure Project funding. In FY 2023, the County received earmark appropriation for the project which, as supplemented with the County's local match, provided $2 million for the project. The federal funds were administrated through the FDOT, which has overseen the implementation of the project since that time. In January 2025, however, FDOT notified the County of a funding shortfall of approximately $2.8 million needed to complete construction of the project. This project has been identified as competitive for earmark funding recognizing that it meets eligibility criteria for DOT Highway Infrastructure Projects, as well as the County's previous success in securing earmark funding for the project. Furthermore, funding is available through the County's Transportation Fund reserve to provide a competitive local funding match to support project completion.
2. **Fort Braden Community Center:** This project request will seek $1.5 million for the renovation of the Fort Braden Community Center which is anticipated to meet the earmark eligibility criteria of the THUD Appropriations Subcommittee for Community Development project funding. Prior eligibility criteria guidance for the THUD Appropriations Subcommittee has indicated multipurpose community centers and youth and senior centers as competitive requests for Community Development project funding. The Fort Braden Community Center hosts activities and services tailored to local needs in partnership with organizations, such as the Leon County Senior Outreach program and the

Boys & Girls Club of the Big Bend, and serves as a Family Resource Center to support families in the area with a variety of programs and services administered by the Children's Home Society. Funding is available through the County's Capital Improvement Plan to provide a competitive local funding match to support project completion.

3. **Woodville Sewer Project (Phase 2):** This project request will seek $1.5 million to support the second phase of the Woodville Sewer System project which is anticipated to meet the earmark eligibility criteria of the Appropriations Subcommittee on Interior and Environment for clean water and drinking water infrastructure project funding. This funding will support a portion of the total project costs which, if funded, would be matched with local sales tax revenues (drawn from the County's share of Sales Tax Water Quality funding).

4. **Pedrick Pond Flood Mitigation:** This project request will seek $1.5 million to support the Pedrick Pond Flood Mitigation project which is anticipated to meet the earmark eligibility criteria of the Appropriations Subcommittee on Agriculture and Rural Development for natural resources conservation project funding. Prior eligibility criteria guidance for the natural resources conservation project funding have indicated eligible project objectives include reducing soil erosion, improving soil health, and reducing damage caused by floods. Pedrick Road, located near Pedrick Pond within the Lake Lafayette Drainage Basin, experiences significant flooding during heavy rainfall events. This project will provide flood mitigation through installation of a pumping system along the roadway. Funding is available through the County's Capital Improvement Plan to provide a competitive local funding match to support project completion.

5. **View Point Drainage System:** This project request will seek $500,000 to support the View Point Pond Drainage System project which is anticipated to meet the earmark eligibility criteria of the Appropriations Subcommittee on Agriculture and Rural Development for natural resources conservation project funding. This project will repair the bank of the pond, which serves as a stormwater management facility, to stabilize existing and prevent future erosion. Funding is available through the County's Capital Improvement Plan to provide a competitive local funding match to support project completion.

PROPOSED POLICY REQUESTS
2026 STATE LEGISLATIVE SESSION

Like most legislation, Leon County's policy requests are generally incremental in nature, focusing on issues specific to Leon County that are built upon over the course of several legislative sessions. Additionally, staff annually evaluates the trends and issues affecting all County programs and services to identify potential legislative policy priorities for the Board's consideration. The County's legislative team will monitor the budgetary and programmatic decisions made by the Legislature to determine the impact, if any, on local governments in the form of cost shifts or unfunded mandates. In addition to the substantive policy issues specific to Leon County, much of the County's legislative advocacy for each session is focused on issues of statewide importance in conjunction with FAC. As every year, the County's legislative team will work closely with FAC on significant substantive issues facing counties, from maintaining the County's home rule authority to the State Legislature's current fiscal challenges and recurring threats to impose unfunded mandates, reduce and/or eliminate the tax base of local governments, and restrict local authority to realize additional revenues. The proposed legislative policy priorities for the 2026 State Legislative Session are provided below. A brief overview of each issue is provided that includes the specific recommended legislative action. The Board may wish to add, remove, and/or amend the proposed state legislative priorities as deemed appropriate.

Property Tax Reform

Issue: Reducing the state budget and providing statewide tax relief has been majority priority shared by the Governor, Senate President, and House Speaker in recent years. During the 2025 Legislative Session, over 30 bills were filed relating to property tax reform ranging from increased homestead exemptions to the complete elimination of property taxes. While none of these bills ultimately passed, the Speaker of the House appointed a Select Committee on Property Taxes to introduce property tax reform recommendations for consideration during the 2026 Legislative Session and ultimately placed on the 2026 General Election ballot – which will have direct and significant impacts on county and city budgets statewide.

Following the conclusion of the 2025 Session, the House Select Committee, comprised of 37 House members appointed by the Speaker, met several times to engage with various state and local officials to discuss potential property tax reforms. In September, the House Select Committee received presentations from the Florida Association of Counties and the Florida League of Cities on how property taxes are collected and utilized by local governments throughout the state and, more importantly, how local services would be critically impacted by the reduction or elimination of property taxes.

Most recently, in October 2025, the House Speaker released a memo detailing eight property tax reform proposals filed for consideration during the 2026 Session. As detailed below, the proposals include one House Bill and seven House Joint Resolutions (HJR) which, if passed by the Legislature, would be subject to voter approval during the 2026 General Election. In addition to the proposed reduction and elimination of non-school homestead property taxes, each of the House Joint Resolutions also seek to create a new constitutional provision prohibiting local governments from reducing the funding level for law enforcement in FY 2028 notwithstanding the reduction of the tax base resulting from the passage of one or more of these constitutional amendments. This provision in each of the HJRs listed below is intended to insulate law enforcement budgets from the property tax reform efforts to the detriment of all other local government programs and services supported with ad valorem revenue.

- **HJR 201:** Proposes elimination of non-school homestead property taxes. The effective date would be January 1, 2027, if approved by voters during the 2026 General Election.
- **HJR 203:** Proposes to phase out non-school homestead property taxes over a 10-year period. Each year homeowners would receive an additional $100,000 exemption. After 10 years, all non-school homestead property taxes would be eliminated. The effective date would be January 1, 2027, if approved by voters during the 2026 General Election.
- **HJR 205:** Proposes the exemption of Florida residents over the age of 65 from paying non-school homestead property taxes. The proposal would eliminate existing optional exemptions based on income requirements. The effective date would be January 1, 2027, if approved by voters during the 2026 General Election.
- **HJR 207:** Proposes creation of a new homestead exemption for non-school property taxes equal to 25% of the assessed value of a homestead property. This proposed exemption would be for remaining assessed value after existing exemptions are applied and would be excluded from the annual adjustment for inflation as required for certain existing exemptions. The effective date would be January 1, 2027, if approved by voters during the 2026 General Election.
- **HJR 209:** Proposes providing homestead property owners who have property insurance with an additional $100,000 exemption on non-school property taxes which would be adjusted annually for inflation based on changes in the Consumer Price Index (CPI) from the prior year. The effective date would be January 1, 2027, if approved by voters during the 2026 General Election.
- **HJR 211:** Proposes elimination of the cap on portability, allowing a homeowner to transfer their entire accumulated Save Our Homes benefit to their new home, even if that home has a lesser value. The effective date would be January 1, 2027, if approved by voters during the 2026 General Election.
- **HJR 213:** Proposes limiting the growth in assessed value of non-school homestead property taxes to 3% over three years for homestead property (currently it is 3% per year) and 15% over three years for non-homestead property (currently it is 10% per year). The effective date would be January 1, 2027, if approved by voters during the 2026 General Election.
- **HB 215:** Proposes various statutory changes including requiring a 2/3 vote for any increase in the millage rate and allowing newly married couples to combine their accumulated Save Our Homes benefits. The effective date would be January 1, 2027.

In light of the creation of the House's Select Committee and its charge to recommend property tax reform initiatives, the County identified the need for greater revenue diversity to lessen the County's reliance on property tax revenues and broader examination of alternative revenues available to county governments. Accordingly, during the June 2025 Budget Workshop, the Board approved hiring a consultant to assess the County's revenue structure, examine the reliability of alternative revenue sources that may align with the County's operational needs, and identify trends among other Florida local governments to diversify their revenue base and exhaust available revenues consistent with Florida Statutes. Results of the study are anticipated to provide strategies to expand our revenue diversification to ensure we are positioned to continue to provide essential services in light of significant, recurring threats to the County's major revenue sources.

More immediately, during the 2026 Legislative Session, the County's legislative team will continue to work closely with FAC in advocating county government's shared opposition to the property tax reform proposals to be considered this year. In addition, the County's legislative team will continue to directly engage the County's Delegation Members in advocating against any attempt to reduce or constrain local government finances and the ability to provide high quality public services.

Action: Oppose policy reforms to reduce or eliminate property taxes as well as any attempt to reduce or constrain local government finances which impact the County's ability to provide essential public services.

Promotion of Affordable Rental Housing Development

Issue: According to the Shimberg Center for Housing Studies at the University of Florida (Shimberg Center), the highest affordable housing need in Leon County is affordable rental units for very low-income households. The 2024 Rental Market Study released by the Shimberg Center in June 2024 indicated that Leon County has a deficit of more than 10,000 affordable rental units for very low-income households. The need for affordable rental units is not unique to Leon County. With a statewide deficit of more than 600,000, the need for affordable rental units exists in all local communities throughout Florida. Leon County, however, has been highly proactive in addressing this need in the community through several successful approaches that have or will result in more than 1,200 new affordable rental units over the next year. Over the past several years, the County has utilized several approaches to respond to the gap funding needs of affordable housing projects and to build more units for low-income households, notably including utilization of the State Housing Initiative Partnership (SHIP) funding to invest in the development of affordable rental housing projects.

The State Housing Initiative Partnership (SHIP) is the primary funding source for the County's Housing Program including down payment assistance and home rehabilitation. Currently, Florida Statutes limits the amount of SHIP funds that can be expended for rental housing projects (up to 35%). In order to address the ongoing need of gap financing for affordable rental projects, in 2023, the Leon County Rental Development Program was established by the Board and funded with SHIP. The Rental Development Program provides gap financing to developers that build new affordable rental units for very low- and low-income renters. Currently, the County allocates approximately $125,000 annually in SHIP funds for the Rental Development Program which represents the maximum amount of annual SHIP that can be utilized for rental activities pursuant to Florida Statutes. At the June 2025 Budget Workshop, the Board approved the annual allocation of $250,000 in general revenue for gap financing of affordable housing projects for very low- and extremely low-income households. In addition, beginning in FY 2025, the Blueprint IA Board dedicated $250,000 ($125,000 from each City and County) annually for the establishment of the "Affordable Housing Gap Finance Incentive Program" through the Office of Economic Vitality (OEV) to invest in affordable housing rental projects. Accordingly, the County currently allocates a total of $500,000 annually with the combination of SHIP, the County's share of the OEV funds, and general revenue for gap financing of affordable rental projects.

Recognizing that increasing the stock of affordable rental housing in Leon County is a longstanding priority of the Board, this workshop item proposes support of increased flexibility to counties participating in the State Housing Initiative program to utilize funding for rental housing developments. The change to SHIP would increase the funding available for the County's Rental Development Program in future years. This is also a shared priority of FAC and the Florida League of Cities to allow local governments to maximize the distribution of SHIP funds in a manner that advances local housing-related priorities. Accordingly, the County will continue to work with counties and cities throughout the State in supporting legislation that would allow for greater flexibility to invest SHIP funding on affordable rental developments.

Action: Support legislation to provide increased flexibility to counties participating in the State Housing Initiative program (SHIP) to utilize funding for rental housing developments.

Florida Association of Counties (FAC) Issues

Issue: The Florida Association of Counties (FAC) mission is to help Florida's counties serve and represent Floridians by preserving county home rule authority through advocacy, education, and collaboration. Representing all 67 counties before the Florida Legislature, FAC addresses issues that have broad statewide appeal such as the opposition of unfunded mandates or cost shifts to counties, preservation of home rule, growth management, annexation, revenue-sharing, and water management issues.

As every year, the County's legislative team will work closely with FAC on significant substantive issues facing counties. In many cases, the County joins FAC to advocate for or against legislation that would substantially impact counties, such as (but not limited to):

- Preserving local ad valorem taxing authority and supporting enhancement of other locally available revenue sources to meet current and future public service demands.
- Maintaining the integrity of county home rule power which allows counties to develop and implement community-based solutions to local problems, without State limitations or mandates.

- Retaining the full amount of dedicated documentary tax revenues to fund state and local affordable housing programs and providing increased flexibility to counties to maximize these funds to advance local affordable housing priorities.
- Supporting the provision of adequate state funding for constitutionally prescribed county officers that are required to perform duties on behalf of the state.
- Preserving and increasing state funding for water quality improvement projects designed to reduce nutrient pollution in impaired waterbodies from sources such as stormwater runoff, waste water and septic systems, and industrial water use.
- Allowing for flexibility in the delivery of health and human services within communities to achieve the desired level of services based on local needs and priorities.
- Opposing policies that further shift state Medicaid costs to counties, while supporting continued evaluation of the county-state Medicaid cost-share arrangement, taking into consideration the impacts of state policies designed to contain growth in Medicaid costs.
- Promoting continued coordination with the state's Council on Homelessness, specifically as it recommends policies and practices in support of the Federal Strategic Plan to End Homelessness, while advocating for a dedicated state funding sourced for homeless programs.

FAC will finalize its legislative policies during the upcoming Legislative Conference scheduled for November 19-21, 2025, in Hillsborough County. The statewide issues identified by the FAC membership will assist staff in identifying the most critical issues facing counties during the state legislative session.

Action: Support the 2026 FAC legislative program unless specific issues conflict with Leon County's interests.

Protection of the State Workforce

Issue: Recognizing that the state employees who live in Leon County are vital to our community, economy, and diversity, protecting the jobs of these workers from privatization, and advocating for fair wages has continuously been a top priority of the Board during the legislative cycle. This is an issue also strongly supported by members of Leon County's Legislative Delegation.

During the 2025 Legislative Session, the Legislature included funding in the state budget to provide a 2% across-the-board salary increase for all state employees. This pay increase became effective as of July 1, 2025. In addition, the FY 2026 state budget also provided salary increases for state law enforcement and firefighters of 10-15% based on years of services. The budget also established a new minimum base pay of $60,000 for state law enforcement officers. The County's legislative team will continue to monitor for any legislation affecting state employee pay and benefits and will advocate on behalf of efforts that benefit state employees during the 2026 Session.

Action: Support the protection of the state workforce and oppose any reductions to state employee benefits.

Establish Florida's Emancipation Day as a State Holiday

Issue: Emancipation Day in Florida is traditionally celebrated on May 20 to recognize the emancipation of African-American slaves. The Emancipation Proclamation was issued by President Abraham Lincoln on January 1, 1863; however, it was more than two years later at the end of the Civil War, on May 10, 1865, that Union Brigadier General Edward M. McCook arrived in Tallahassee to take possession of the city from Southern forces. On May 20, 1865, after official control of the region was transferred to Union forces, General McCook declared the Emancipation Proclamation in effect. At the September 29, 2020 meeting, the Board approved a resolution of support for establishing May 20th, Florida's Emancipation Day, as a state holiday in celebration of the past, present, and future of Black economic liberation and those who work toward that liberation.

During the 2021 Legislative Session, HB 1553 was filed to establish Juneteenth Day (June 19) and Florida's Emancipation Day as legal holidays; however, the bill did not pass the Legislature prior to the adjournment of session. Subsequently, during the 2022 Legislative Session, SB 1500 was filed to formally designate May 20th as "Emancipation Day" to officially commemorate the freeing of enslaved African Americans in Florida. While the legislation did not propose the creation of a legal holiday, SB 1500 sought to authorize the Governor to issue an annual proclamation to designate May 20th as "Emancipation Day" and encourage public officials, schools, private organizations, and all citizens to honor the historic significance of the day. SB 1500 was approved by one Senate committee and no companion legislation was filed in the House. Since 2021, no additional legislation has been filed related to the commemoration of Florida's Emancipation Day.

Action: Support legislation establishing May 20th, Florida's Emancipation Day, as a state holiday.

Amtrak Passenger Rail Restoration

Issue: In August 2005, Amtrak's Sunset Limited passenger rail service for the Gulf Coast region, between New Orleans and Jacksonville through Leon County, was suspended due to the impacts of Hurricane Katrina. Since that time, Leon County has engaged the local legislative delegation, FDOT, and federal and state partners to advocate for the resumption of passenger rail service along the Gulf Coast route. In recent years, state and local governments in Louisiana, Mississippi, and Alabama have been successful in securing federal funding to address key infrastructure needs and to support operations of passenger rail service between New Orleans, Louisiana and Mobile, Alabama. In 1982, these three states formed an interstate rail compact now known as the Southern Rail Commission (SRC) for the purpose of supporting rail service. To date, the SRC has secured funds to resume twice-daily passenger rail service between New Orleans and Mobile. Restored rail service within this segment along the Gulf Coast, named Amtrak's "Mardi Gras Service", was officially opened in August 2025 (more detail provided in the federal priorities section).

The SRC allows for membership by contiguous states; however, Florida has not elected to join the SRC or efforts to extend passenger rail service into the state. The State of Florida's participation in the SRC can support efforts to secure federal funding for passenger rail restoration throughout the remainder of the Gulf Coast region, including Leon County. During the 2025 Legislative Session, HB 833 and SB 966 were filed which sought to authorize the State of Florida to join the SRC; however, both bills died in committee. Similar legislation (HB 53) has been filed in the House for the 2026 Legislative Session with a companion bill anticipated to be filed again in the Senate. The County's legislative team will continue to monitor and advocate for legislation authorizing the State of Florida to join the SRC and engage the state as well as other stakeholders in supporting the restoration of Amtrak passenger rail service.

Action: Support efforts to restore passenger rail service along the Gulf Coast region through Leon County and urge the State of Florida to join the Southern Rail Commission.

Public Records Exemption for Election Workers

Issue: During the September 14, 2021 meeting, Leon County Supervisor of Elections Mark Earley requested the County's support for legislation that would create new exemptions from Florida's public records laws for elections personnel. Supervisor Earley reported that the proposal originated from the Florida State Association of Supervisors of Elections and, in light of the increasing number of physical threats against Supervisors of Elections and their deputies around the country, has been one of the association's top legislative priorities. Specifically, the proposal seeks an amendment to section 119.071(4)(d)2, Florida Statutes, to create a new subparagraph which reads:

"The home addresses, telephone numbers, and dates of birth of current and former county supervisors of elections, current and former employees of county supervisor of election offices, and current and former poll workers; the names, home addresses, telephone numbers, dates of birth, and places of employment of the spouses and children of such supervisors of elections and employees of county supervisor of election offices; and the names and locations of schools and day care facilities attended by the children of such supervisors of elections and employees of county supervisor of election offices are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution."

The Board has supported this policy proposal during the past four Legislative Sessions and the Supervisor of Elections Office is requesting the Board's continued support for this issue in the 2026 Session.

Action: Support a revision to Sec. 119.071(4)(d)2, F.S., to exempt personally identifying information of elections personnel from public records requests.

Promoting Resident Ownership of Manufactured-Mobile Home Communities

Issue: According to the Manufactured Housing Institute, more than 20 million residents throughout the country live in manufactured housing, also commonly referred to as mobile homes. In light of the increasing affordable housing demand nationwide, manufactured-mobile homes are becoming a popular housing alternative due to their affordability compared to other housing options. Manufactured-mobile homes are commonly located in land-lease communities (also known as and referred to in this item as "manufactured-mobile home parks"), in which a resident owns a manufactured-mobile home but leases the land upon which the home is located. In recent years, however, there has been an increase in the purchase of manufactured-mobile home parks by private investors which, in many cases, has resulted in adverse impacts for the manufactured-mobile homeowners residing in them. Specifically, when changes in ownership of manufactured-mobile home parks occur, residents in such communities may be vulnerable to potential closure of a community or rapid and unexpected increases in the amount of money owed under the land lease, which often drives low-income residents to sell or relocate their manufactured-mobile homes or abandon them altogether. As a result, various states have enacted laws to better support manufactured-mobile homeowners, especially low-income households, by promoting resident purchase opportunities.

Chapter 723 of the Florida Statutes (F.S) provides requirements related to the tenancy and sale of manufactured-mobile home parks. Section 723.071, F.S., requires an owner of a manufactured-mobile home park who wishes to offer the park for public sale to provide the homeowners' association with notice and a right of first refusal. However, the required notice and first right of refusal is limited to formalized homeowners' associations (not individual homeowners) and only if the manufactured-mobile home park owner lists the park for sale. This proposed legislative priority seeks to build upon consumer protections already provided in Florida Statutes by enhancing notice requirements to put individual homeowners on equal footing with organized homeowners' associations. It would also extend the first right of refusal provisions currently required when manufactured-mobile home parks are listed for sale to include circumstances when unsolicited offers are received and considered by park owners.

Action: Support legislation to expand the notice and first right of refusal requirements for the sale of manufactured-mobile home parks to include unsolicited offers by a third party so that property owners have an opportunity to counter the purchase offer and remain in their homes.

PROPOSED POLICY REQUESTS
119TH UNITED STATES CONGRESS, SECOND SESSION

Each year, the County's legislative team evaluates the trends and issues affecting all County programs and services to identify potential policy or substantive legislative issues at the federal level. Most substantive issues affecting the County at the federal level are coordinated through the County's NACo representation. The County's federal contract lobbying team works closely with staff on select federal policy issues that have been identified as Leon County priorities by the Board. In October 2025, the County contracted with The Southern Group to serve as the County's state and federal lobbyists. At the federal level, staff will coordinate regularly with The Southern Group to strategize on key budget issues and advocate for the County's policy priorities. Following are the proposed Leon County 2026 federal legislative policy requests for the second session of the 119th Congress. Each request provides a brief overview of the issue and indicates the specific recommended legislative action.

National Association of Counties (NACo) Issues

Issue: The National Association of Counties (NACo) advocates with a collective voice on behalf of America's 3,069 county governments. Its membership includes urban, suburban, and rural counties. NACo's advocacy efforts are guided by a policy platform and single-subject policy resolutions adopted at each annual conference by policy committees and the full membership. Each year, most of the County's substantive federal priorities align with NACo's policy platform. For the second session of the 119th Congress, NACo will be advocating for or against a variety of substantive federal issues on behalf of all counties across the nation including infrastructure funding, health care and mental health reform, economic and workforce development, development of broadband technology and infrastructure, disaster relief and resilience, and more. NACo's current federal policy priorities are included as Attachment #1 to this workshop item.

Action: Support NACo's federal legislative program unless specific issues conflict with Leon County's interests.

Amtrak Passenger Rail Restoration

Issue: Amtrak's Sunset Limited passenger rail service for the Gulf Coast Region, between New Orleans and Jacksonville through Leon County, was suspended following Hurricane Katrina in August 2005. Since that time, Leon County has engaged the local legislative delegation, FDOT, and federal and state partners to advocate for the resumption of passenger rail service along the Gulf Coast route. In July 2017, the Gulf Coast Rail Service Working Group, established by Congress to evaluate the restoration of the Gulf Coast rail service route, presented its final report identifying sustained financial support for capital improvement needs and projected operating losses as a key challenge to service restoration. The final report identified short-term and long-term phase projects and federal funding opportunities to support restoration efforts including the Consolidated Rail Infrastructure and Safety Improvements (CRISI) Program, and the Restoration and Enhancement Grants (REG) Program.

In recent years, state and local governments in Louisiana, Mississippi, and Alabama have been successful in securing grants through CRISI and REG to address key infrastructure needs and to support operations of passenger rail service between New Orleans, Louisiana and Mobile, Alabama. In 1982, these three states formed an interstate rail compact now known as the SRC for the purpose of supporting rail service. The SRC allows for membership by contiguous states; however, Florida has not elected to join. Working with local, state, and federal governments, the SRC has secured funds to resume twice-daily passenger rail service between New Orleans and Mobile. Restored rail service within this segment along the Gulf Coast, named Amtrak's "Mardi Gras Service", was officially opened in August 2025 with two trains daily between New Orleans and Mobile, with stops in Bay St. Louis, Gulfport, Biloxi, and Pascagoula, Mississippi. Staff will continue to advocate for the restoration of passenger rail service along the full Gulf Coast route.

Action: Support efforts to facilitate the restoration of passenger rail service in the Gulf Coast region.

Federal Cannabis Legislation

Issue: During the 2022 Legislative Priorities Workshop, the Board approved a policy priority supporting the Marijuana Opportunity Reinvestment and Expungement Act (the "MORE Act") and similar legislation related to the decriminalization of marijuana at the federal level. In recent years, several states have passed laws authorizing the use of cannabis for medical and/or recreational use. At this time, 40 states and the District of Columbia have approved measures to regulate cannabis for medical use, and 24 states approved measures to regulate personal recreational use of cannabis for adults. Regardless of state laws, however, Article VI of the United States Constitution provides that federal law preempts state law, even when those laws conflict. Accordingly, any possession or use of marijuana, even if legal under state law, remains illegal under federal law and is punishable under the Controlled Substance Act (CSA).

On April 1, 2022, the U.S. House passed the MORE Act (H.R.3617). As proposed, the MORE Act sought to decriminalize marijuana at the federal level by removing it from the CSA. The CSA places all controlled substances regulated under federal law into one of five "schedules" based upon the substance's medical use, potential for abuse, and safety or dependence liability. Marijuana is currently classified as a Schedule I drug in the CSA, which includes substances that the U.S. Food and Drug Administration (FDA) and the Drug Enforcement Administration (DEA) have determined to have a high potential for abuse, no currently accepted medical use, and a lack of safety for use under medical supervision. The MORE Act proposed descheduling marijuana under federal law, and to effectively eliminate criminal penalties for the manufacturing, distribution, or possession of marijuana. If enacted, the bill would decriminalize marijuana retroactively, and would establish a process to expunge prior convictions for marijuana-related offenses. The bill would also establish a trust fund to support services for individuals most adversely affected by cannabis-related convictions, utilizing funds from a proposed excise tax on cannabis products. The MORE Act was ultimately not passed by the Senate in 2022. While the MORE

Act was reintroduced in September 2023, it was ultimately not considered and the bill has not been refiled since.

In January 2024, the FDA in coordination with the Department of Health and Human Services (HHS) conducted a review of research which determined that marijuana has legitimate medical uses and was eligible for rescheduling under the CSA. Subsequently, in May 2024, the DEA announced its intent to ease federal restrictions on marijuana by downgrading the drug's status in the CSA from Schedule I to Schedule III. At that time, the DEA opened a 60-day public comment period to gather and consider information and views submitted by the public, in order to make a determination on the appropriate schedule. The public comment period ended on July 22, 2024, with 43,000 comments submitted, nearly 93% of which were in favor of reclassifying marijuana under federal law. Among the comments in support of the rescheduling of marijuana, nearly 62% indicated that they prefer that cannabis be descheduled completely. Subsequently, the DEA scheduled a hearing to take place in January 2025 before issuing its final rule on the rescheduling of marijuana under the CSA. However, the hearings have since been postponed indefinitely as legal challenges to the administrative process are resolved; accordingly, the finalization of DEA's final rule remains pending at this time.

Action: Support federal legislation related to the decriminalization of marijuana at the federal level, including the descheduling of marijuana from the Controlled Substances Act.

Federal Lands for Affordable Housing and Public Services

Issue: The federal government owns 99 parcels within Leon County totaling nearly 106,000 acres of land; which includes a portion of the Apalachicola National Forest, post offices, federal agency offices, Federal Correctional Institution-Tallahassee, and a U.S. Navy Reserve Station. Recognizing that the federal government owns a substantial amount of land within the County, the Board adopted the following Strategic Initiative during its January 2024 Board Retreat:

Evaluate future opportunities to acquire eligible, nonconservation, federal lands for the provision of affordable housing and public services. (2024-84)

The process for disposal of real property by the federal government is provided by the Federal Management Regulation (Title 41, Section 102, Code of Federal Regulations, referred to as "FMR" under this section) and is administered by the General Services Administration (GSA). Under the FMR, all executive branch agencies must annually survey real property that it owns to identify any property that is not utilized, underutilized, or not being put to optimum use. Upon identifying property that an agency determines to be in excess of its needs, the agency must notify the GSA. Once a federal agency determines a property is no longer needed, the GSA first offers the property to other federal agencies that may have a program need for it. If no federal need exists, the property is deemed "surplus" and may then be made available as a "public benefit conveyance" to state or local governments and certain non-profit entities. However, agencies that own reserved lands, such as those within a National Forest, must generally receive Congressional authorization prior to listing the property as surplus. In support of the County's Strategic Initiative (2024-84), the County's legislative team will engage with the County's federal delegation to identify and pursue opportunities to acquire eligible, nonconservation, federal lands for the provision of affordable housing and public services.

Action: Coordinate and engage with the County's federal delegation and lobbying team in evaluating future opportunities to acquire eligible, nonconservation, federal lands for the provision of affordable housing and public services.

Foreign Trade Zone Application

Issue: In 1934, the United States created the U.S. Foreign-Trade Zone (FTZ) Program to improve the competitiveness of U.S. companies versus foreign based companies. An FTZ is a designated area within a country where imported goods can be stored or processed without being subject to import duty which improves U.S. competitiveness by reducing operation costs. Specifically, FTZs encourage value-added activities at U.S. facilities in competition with foreign alternatives by allowing delayed or reduced duty payments on foreign merchandise, as well as other savings. The competitive advantages for businesses located in FTZs vary depending upon the type of operations involved and authority granted by the federal Foreign-Trade Zones Board and U.S. Customs and Border Protection Customs, but generally may include duty exemptions/deferrals, inverted tariffs, merchandise processing fee reductions, and others.

Across the country, there are 193 active FTZs, with 20 active FTZs located in Florida. Currently, the Tallahassee-Leon County area is not directly served by any of the existing FTZs in North Florida, which has resulted in a service area gap between Panama City and Jacksonville. In 2014, the Tallahassee City Commission authorized staff to pursue the creation of an FTZ at the Tallahassee International Airport, which would serve as a significant catalyst for international trade, and in turn local and regional economic growth and diversification for the local area. Since 2014, the City has been in continued coordination with U.S. Customs and Border Protection to complete prerequisite steps required to finalize and submit its application and receive formal authority to establish the FTZ. In November 2023, as directed by the Board, the County provided a letter in support of the City's application for a foreign trade zone designation at the Tallahassee Airport. The City's formal application was subsequently submitted to the Foreign-Trade Zone Board and is now pending approval. As part of this process, the City is also completing construction of an International Processing Facility at the airport, a key milestone in the FTZ process. The City anticipates its FTZ application will be approved concurrent with the completion of the International Processing Facility within the next year – which is projected to generate over 1,660 jobs and have an annual economic impact of $304 million by 2034.

Action: Support the City of Tallahassee's application for a Foreign Trade Zone at the Tallahassee International Airport.

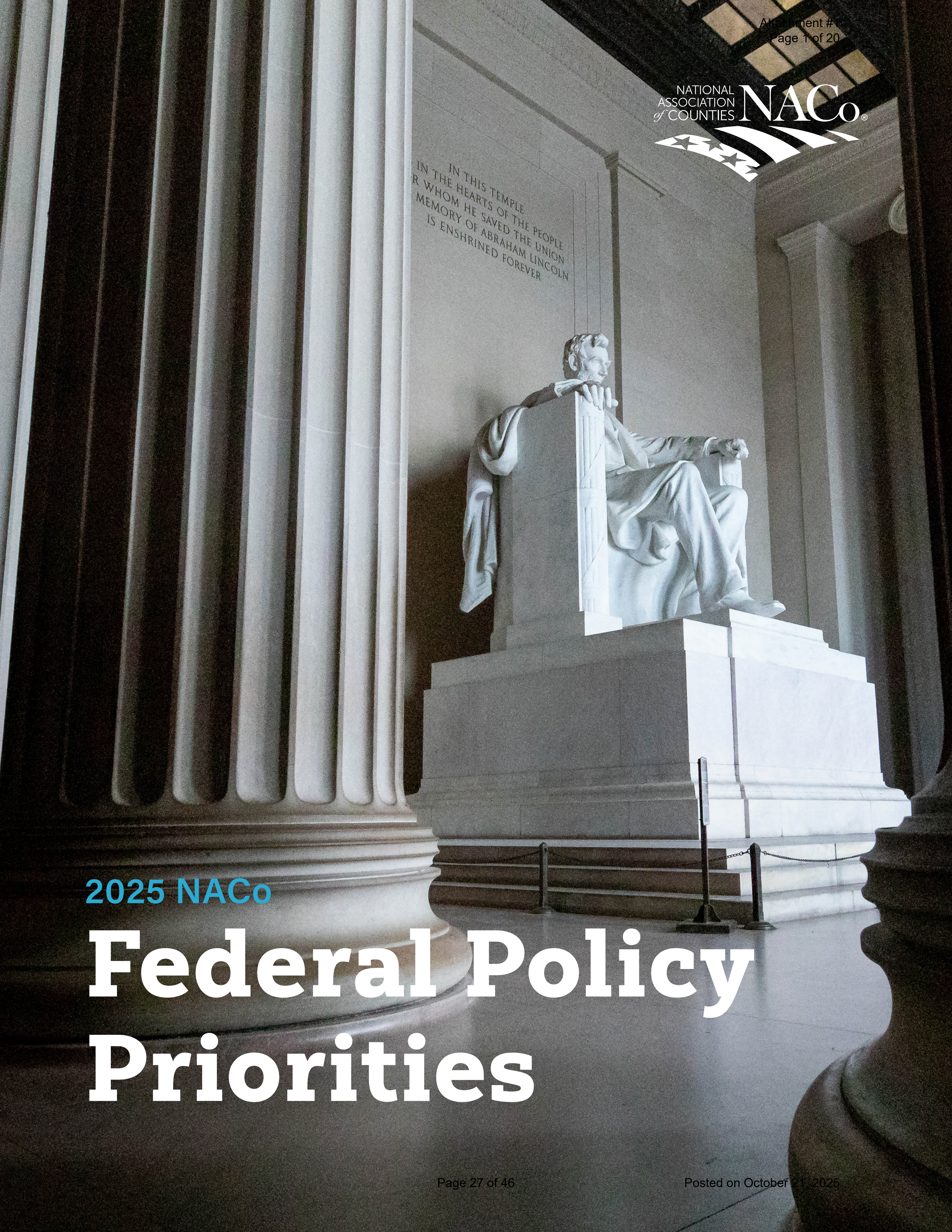
Options:

1. Approve the 2026 state and federal legislative priorities.
2. Provide any additional direction on the County's 2026 state and federal legislative priorities.
3. Do not approve the 2026 state and federal legislative priorities.
4. Board direction.

Recommendation:
Options #1 and #2

Attachment:
1. NACo Federal Policy Priorities

NATIONAL ASSOCIATION of COUNTIES NACo



2025 NACo

Federal Policy Priorities

America's 3,069 county governments provide essential building blocks for healthy, safe and vibrant communities.

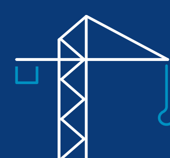
Counties invest nearly $743 billion each year through the leadership of 40,000 county elected officials and over 3.6 million county employees. Counties support and maintain key public and community infrastructure, help nurture and sustain a skilled workforce to support dynamic local economies, and promote public health and safety to protect our citizens.

NACo supports federal policies and programs that equip county governments with the resources and flexibility needed to serve our residents effectively. NACo works to preserve local decision-making and protect counties from unfunded mandates and preemption of local authority. Because counties implement numerous federal programs and enforce various regulations, NACo urges meaningful intergovernmental consultation throughout federal policymaking.

NACo policy positions are debated and voted on by ten policy steering committees comprising more than 1,400 county officials, along with the NACo Board of Directors and full membership.

Counties own and operate ***44 percent*** *of America's roads and* ***38 percent*** *of bridges*

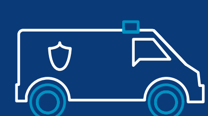
40 percent *of public transit agencies are supported by counties*



Counties invest ***more than $146 billion*** *in infrastructure and maintaining and operating public works*

Sixty-two percent *of counties have federal public land*

Counties support and operate more than ***900*** *hospitals, over* ***700*** *long-term care facilities,* ***750*** *behavioral health centers and more than* ***1,900*** *public health departments*



County governments operate ***91 percent*** *of our nation's local jails*

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Overview of NACo's Policy Priorities

Disaster Mitigation & Emergency Management

- Reforms to FEMA's Public Assistance Program to ensure expedited reimbursement for disaster recovery.
- Long-term reauthorization and reform of the National Flood Insurance Program (NFIP) to improve affordability, mitigation assistance, flood risk mapping and program administration.
- Increased funding for the Emergency Management Grant Program.

Public Lands, Environment & Natural Resources

- Full, long-term funding for the Payments in Lieu of Taxes (PILT) program to compensate counties for untaxable federal land.
- Reauthorize the Secure Rural Schools (SRS) program
- Legislation to ensure federal land management agencies aggressively reduce excess wildfire fuels on National Forest System lands.
- Federal policies that balance environmental protection, public health, safety and local economic needs.
- Meaningful consultation with county governments in federal rulemaking to prevent unfunded mandates and unintended consequences.

Infrastructure, Economic Development & Workforce

- Full federal investment in the Economic Development Administration (EDA).
- Increased funding for the Community Development Block Grant (CDBG) program.
- Reinstate the tax-exempt status of advance refunding bonds to allow counties to finance critical infrastructure projects at lower costs.
- Federal investments to expand high-speed internet access that is affordable, reliable and accessible for all residents, particularly in rural and underserved areas.
- Prioritize counties as key partners in broadband deployment, including wireless siting decisions, permitting processes and public rights-of-way management.
- Reauthorize the Workforce Innovation and Opportunity Act (WIOA) with local control and flexibility.
- Accelerate federal investment with reforms to permitting processes.
- Reauthorize surface transportation programs, ensuring robust funding for roads, bridges, safety programs, rail and transit systems.
- Expand direct federal investments of transportation funds to counties.

Tax & Finance

- Restore the state and local tax (SALT) deduction to support local authority and the balance of federalism in the tax code.
- Preserve the tax-exempt status of municipal bonds to keep borrowing costs low for counties.
- Extend, expand or establish key tax credits that serve vulnerable residents.

Housing & Human Services

- Modernize the tax code to incentivize affordable housing development.
- Expanding the Low-Income Housing Tax Credit (LIHTC) to increase the supply of affordable housing.
- Reauthorizing the Temporary Assistance for Needy Families (TANF) program while preserving flexibility for local governments.
- Expand investments in child care, modernize the Child Tax Credit and improve child welfare programs.
- Comprehensive immigration reform that does not impose unfunded mandates on counties.

Public Health & Criminal Justice

- Amend the Medicaid Inmate Exclusion policy to ensure uninterrupted access to federal health benefits.
- Full funding for the Community Mental Health Services Block Grant and the Substance Use Prevention, Treatment and Recovery Block Grant.
- Strengthen the federal-state-local Medicaid partnership.
- Full funding for the Justice and Mental Health Collaboration Program.

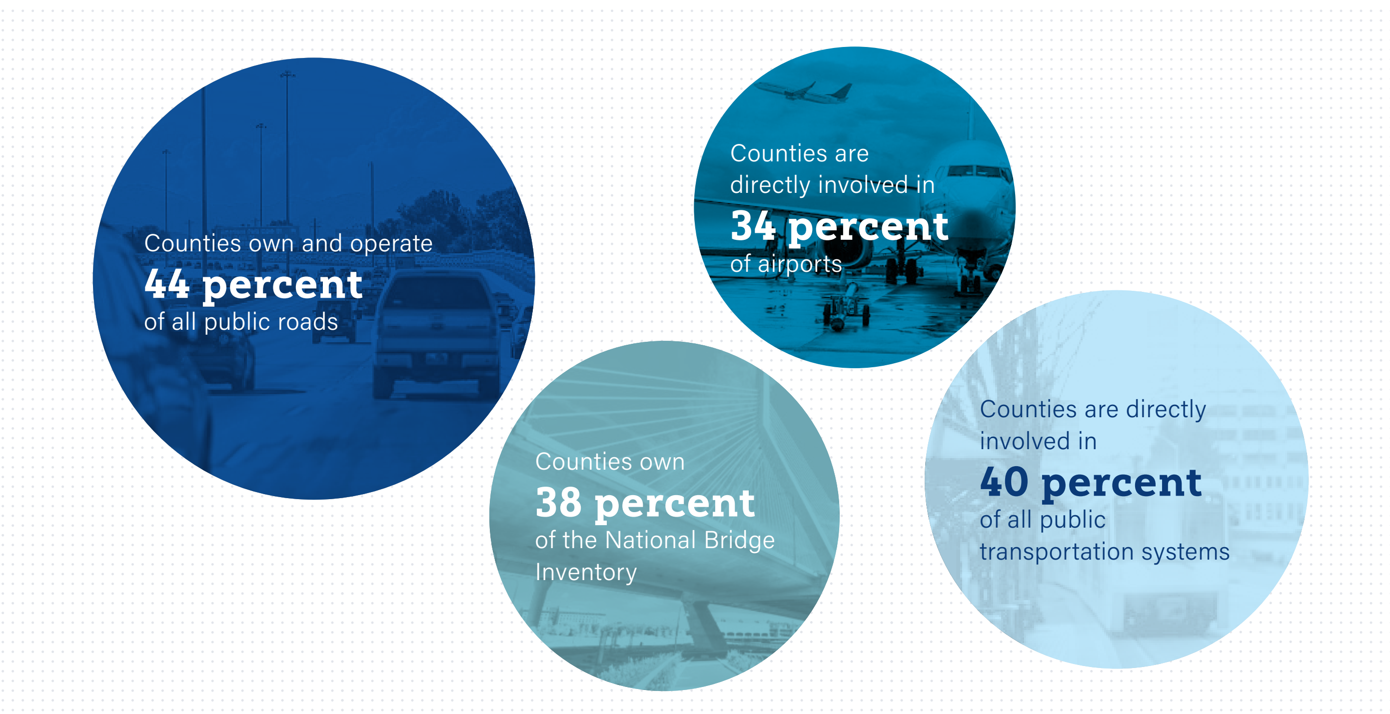
Election Integrity & Cybersecurity

- Increased federal collaboration on election cybersecurity and direct federal funding to counties for election security measures.
- Passage of the Election Worker Protection Act to secure election infrastructure and protect county election workers.
- Opposition to legislation imposing impractical requirements on local election administration.

Foster Bipartisan Support for Direct Federal Investments that Flow Through Counties

NACo supports legislation that recognizes counties as essential intergovernmental partners through long-term direct investments in local governments. Counties are on the front lines of implementing federal funds at the local level, ensuring resources are used effectively to strengthen the nation's infrastructure, health systems, economic development and local and national economies. As owners and operators of much of the nation's critical infrastructure and providers of essential public services, counties are uniquely positioned to deliver impactful results that address the distinct needs of our communities.

We urge federal partners to work closely with counties to ensure funds are directed locally, empowering us to meet the diverse and pressing needs of our constituents. Counties are best equipped to understand the challenges and opportunities within our jurisdictions, making us indispensable partners in implementing federal programs. By providing direct investments to counties, the federal government can ensure resources are deployed efficiently, fostering innovation, resilience and economic vitality nationwide.

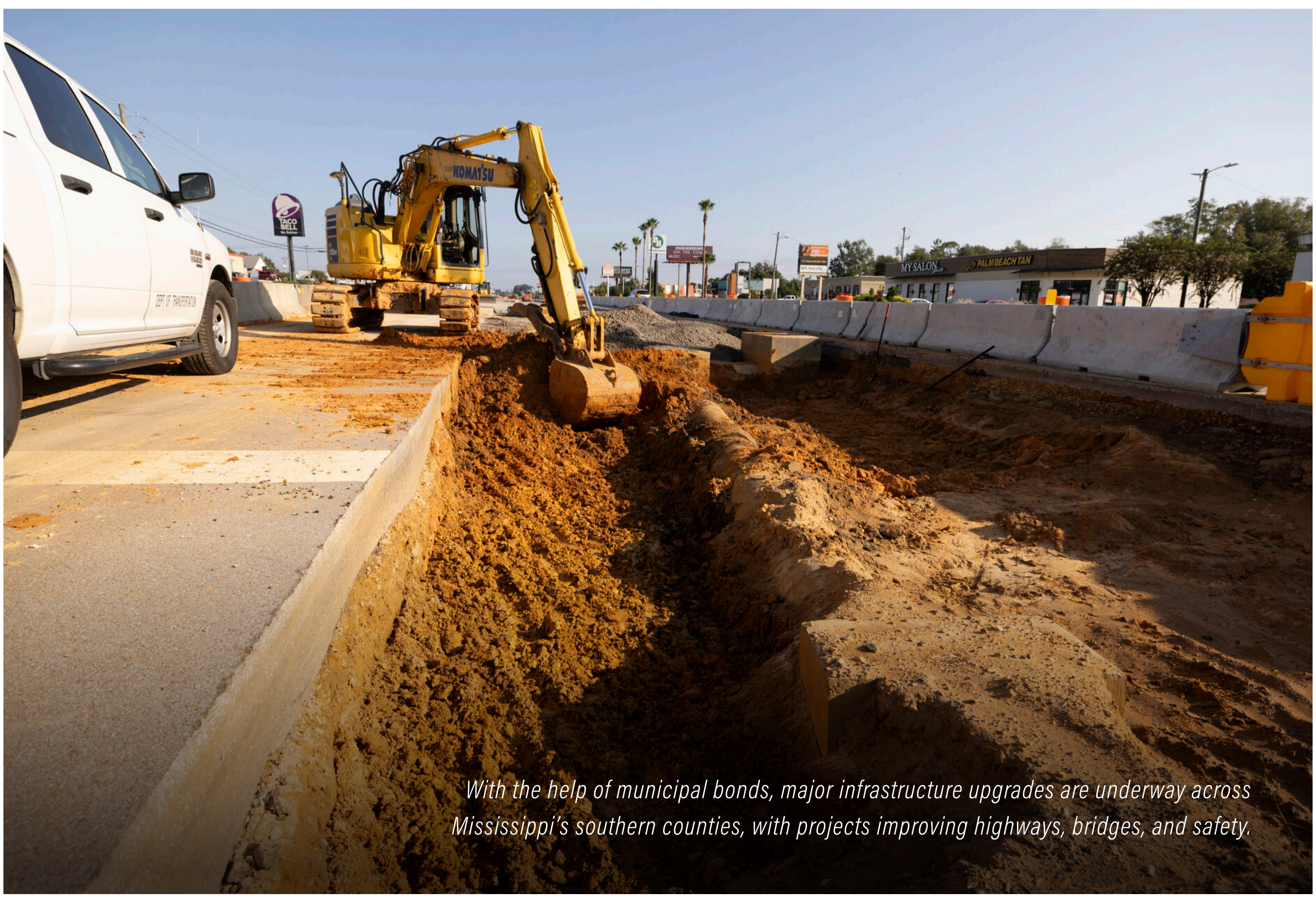


Advocate for a Fair and Flexible Tax Policy Framework that Safeguards Local Revenue Sources and Flexibility for Essential County Services

Key provisions of the Tax Cuts and Jobs Act of 2017 (P.L. 115-97) are set to expire on December 31, 2025, including but not limited to marginal rate reductions across most tax brackets, the expanded standard deduction, the Child Tax Credit (CTC) and the $10,000 cap on the state and local tax (SALT) deduction. As the 119th Congress considers extending or making permanent many of these provisions, counties have an opportunity to advance key policy priorities while ensuring critical revenue sources are protected. Counties generate revenue and reinvest nearly $743 billion annually into local communities, funding essential services like infrastructure, public safety and economic development.

County priorities include:

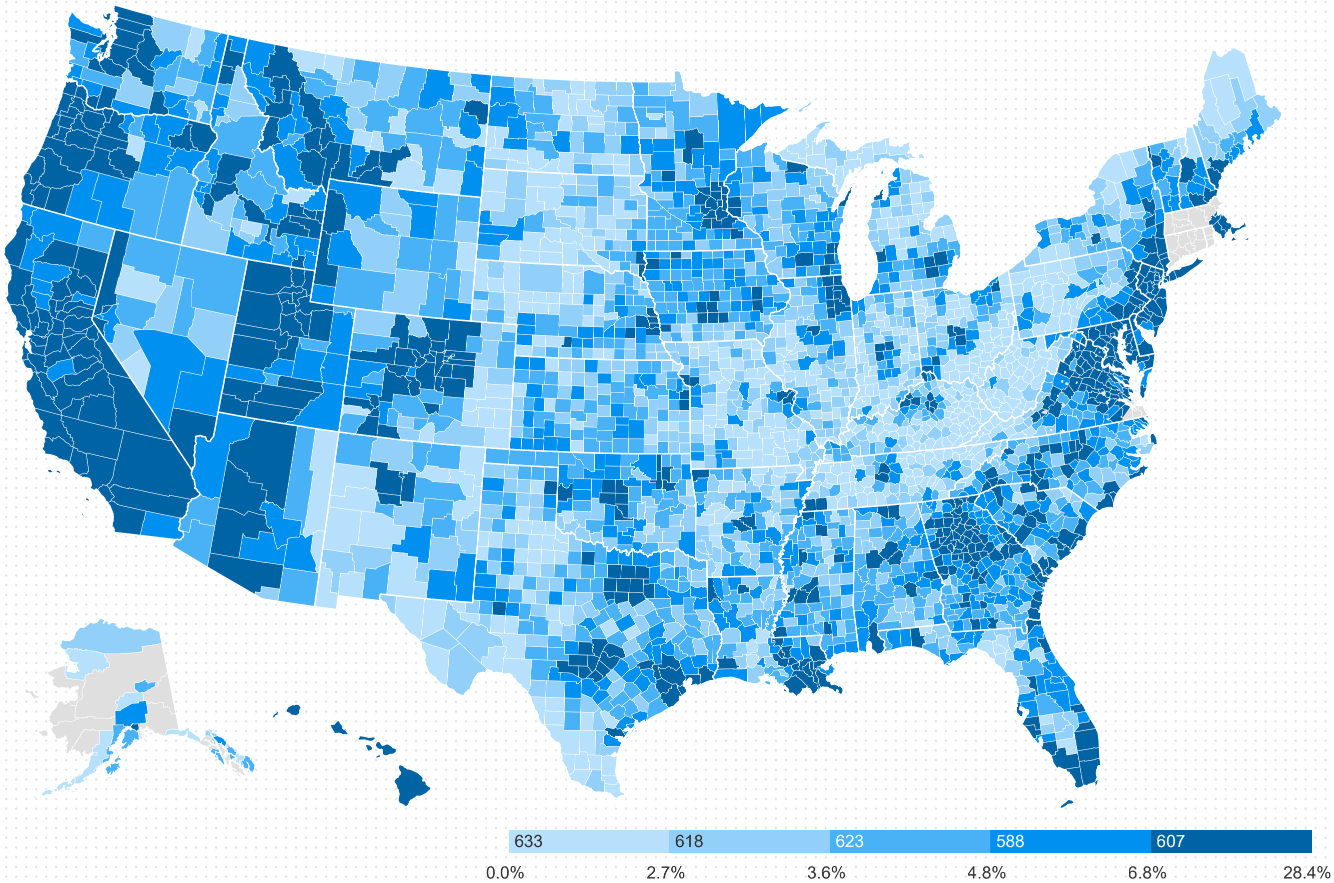
- Restoring the state and local tax deduction to strengthen local authority and the balance of federalism in the tax code while promoting homeownership
- Reinstating the tax-exempt status of advance refunding bonds to help counties finance critical infrastructure projects at lower costs
- Extending, expanding or establishing key tax credits that support vulnerable residents, including the Child Tax Credit, Earned Income Tax Credit and Low-Income Housing Tax Credit



With the help of municipal bonds, major infrastructure upgrades are underway across Mississippi's southern counties, with projects improving highways, bridges, and safety.

STATE AND LOCAL TAX (SALT) DEDUCTION - 2021 PROFILES

The map illustrates the percentage of tax returns in a county with itemized deductions in 2021.



Source: *NACo's County Explorer: Analysis of IRS Data*

NACo Analysis of the ***impacts of the $10,000 cap on the state and local tax (SALT) deduction*** *that was established as part of the Tax Cuts and Jobs Act of 2017 (P.L. 115-97)*

As Congress weighs options to offset the potential costs of extending the 2017 tax reform law, NACo urges lawmakers to preserve the tax-exempt status of municipal bonds. Municipal bonds are a critical local financing tool, helping counties fund more than $3.3 trillion in infrastructure investments over the past decade.

Municipal bonds are typically issued as tax-exempt, meaning the interest earned by investors is not subject to federal taxation. This tax advantage makes municipal bonds a low-risk investment that can be issued at lower yields, ultimately saving taxpayers money. On average, tax-exempt municipal bonds reduce borrowing costs by 2.1 percentage points compared to taxable bonds. Without the tax exemption, state and local governments could face an additional $823.9 billion in borrowing costs through 2035.

Pass a Bipartisan Farm Bill With the Inclusion of County Priorities

The Farm Bill authorizes key programs that help counties make critical investments in infrastructure, economic development, workforce training, nutrition and conservation. Preserving and expanding these programs is vital to the continued prosperity of all counties and the residents we serve.

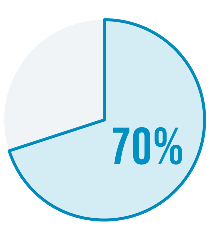
With the current legislation set to expire on Sept. 30, 2025, counties are encouraged to connect with lawmakers now to ensure a five-year, bipartisan Farm Bill that includes key county priorities. For the nearly 70 percent of America's counties, parishes and boroughs classified as rural, the Farm Bill represents a significant opportunity to address the unique challenges facing rural communities. Programs authorized through the bill help rural counties strengthen infrastructure, deliver essential public services, protect the nation's food supply, expand access to healthy food, and promote locally led conservation initiatives.

The Farm Bill also plays a key role in ensuring county residents have access to affordable, nutritious food. It authorizes the Supplemental Nutrition Assistance Program (SNAP), the nation's largest federal nutrition program, which provides monthly grocery benefits to 42.6 million low-income individuals. Counties often contribute significant local funds to help administer and supplement the program's costs.

Counties are responsible for administering the **Suplemental Nutrition Assistance Program (SNAP)** in ten states representing **35.7 percent** of total participants (15 million people)

NACo supports the inclusion of legislation that would strengthen county engagement in federal land management, rural development and childcare services, including:

- The Treating Tribes and Counties as Good Neighbors Act, which would allow counties to retain funds from joint land management projects under the Good Neighbor Authority program
- The Rural Partnership and Prosperity Act, which would provide multiyear, flexible funding for rural development initiatives, and
- The Expanding Childcare in Rural America Act, which would prioritize rural development funding for projects that enhance childcare services in rural communities.



*Nearly **70 percent** of the nation's 3,069 counties are rural, home to 38.5 million Americans and covering over two-thirds of the nation's land mass*

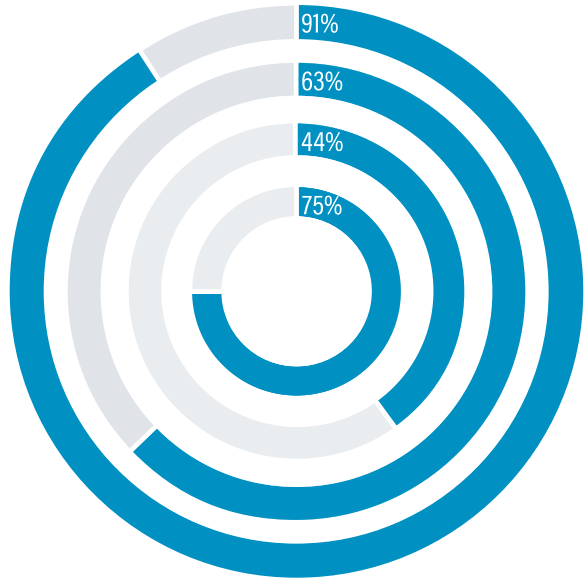
Previously the U.S. Secretary of Agriculture, Sonny Perdue speaks to county leaders about the need to bridge the nation's digital divide by investing in federal programs like the ReConnect Program, a key NACo priority.

Promote Better Outcomes in Behavioral Health, Homelessness, and Criminal Justice Systems

Counties invest billions annually to improve health outcomes for residents, leveraging key federal programs such as the Community Mental Health Services Block Grant and the Substance Use Prevention, Treatment and Recovery Block Grant. These programs fund essential services, including housing assistance, case management, school-based supports and peer services, helping counties address the ongoing mental health crisis. To sustain our impact, Congress must fully fund these programs.

The federal-state-local Medicaid partnership is essential for strengthening care systems and expanding access for vulnerable populations. Enhancing this partnership allows counties to continue our dual role as administrators and investors in health care, supported by initiatives such as the Prevention and Public Health Fund.

Counties also advocate for policies that remove barriers to care for justice-involved individuals. Congress is urged to amend the Medicaid Inmate Exclusion policy to reduce overall costs and improve resident outcomes. Additionally, full funding for programs such as the Justice and Mental Health Collaboration Program is critical to supporting mental health screening and treatment in jails.



*Counties operate **91 percent** of all the nation's local jails*

*Approximately **63 percent** of jail inmates are people with substance use disorder and **44 percent** of jail inmates suffer from a mental illness*

*Counties invest more than **$130 billion annually** in community health systems that serve approximately **75 percent of the U.S. population***

Members of NACo's Commission on Mental Health and Wellbeing present on their work to the NACo membership at the 2024 Annual Conference

Support Counties With Federal Public Lands by Fully Funding Payments in Lieu of Taxes (PILT) and the Secure Rural Schools (SRS) Programs

***Sixty-two percent** of counties have federal land within their boundaries, and unlike other local property owners, the federal government does not pay traditional property taxes*

Counties support maintaining long-term full funding for the Payments in Lieu of Taxes (PILT), which compensates public lands counties for untaxable federal land. Without predictable mandatory funding, PILT will remain a discretionary program subject to the annual appropriations process. Public lands counties rely on PILT to provide critical services like infrastructure maintenance, clean water delivery and law enforcement to residents and visitors alike. Counties urge the administration and members of Congress to support long-term, predictable full funding for PILT in FY 2024 and beyond, and modifying the program to make PILT payments to counties with smaller populations more equitable. Counties also support extending the Secure Rural Schools (SRS) program as a transitional funding mechanism until the federal government fully implements a sustainable, long-term forest management program with adequate revenue sharing for forest counties and schools. NACo supports legislation such as the Secure Rural Schools Reauthorization Act that provides forest revenue-sharing payments to counties and promotes active natural resource management.

NACo will continue to urge leadership in both chambers and on both sides of the aisle to work together to enact a long-term, sustainable solution to ensure stable revenue sources to national forest counties. Furthermore, counties support legislation and policies which would ensure federal land management agencies aggressively reduce the excess wildfire fuels on the entire National Forest System. The annual average number of acres burned has grown dramatically from 3.3 million acres per year in the 1990s to 7 million annually since the year 2000. Counties support legislation for financing the suppression of catastrophic wildland fires without borrowing from other agency accounts for active management for forest and rangeland health and post-fire restoration and mitigation. Counties oppose any attempt to shift the costs of wildland fire suppression from federal agencies to counties.

Governor Mark Gordon (Wyo.) speaks at NACo's PILT Fly-in

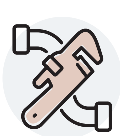
Promote County Priorities and Local Decision-Making in Federal Rulemaking Around Land Use, Environmental Quality and Energy Development

NACo Federal Fellowship Initiative participants visit the Santa Ana River Mainstream Project, educating our federal partners about the county role in flood protection for growing urban communities in Orange, Riverside an San Bernardino Counties.

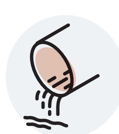
Counties support federal policies that balance environmental protection, public health, safety and local economic needs. As both regulators and regulated entities, counties are responsible for protecting local air, water and land resources under delegated authority from state and federal laws. Federal regulations and guidelines are most effective when they are clear, understandable and easily administered at the local level.

As the Environmental Protection Agency (EPA) and other federal agencies develop future regulations, NACo supports meaningful consultation with county governments early in the rulemaking process, and federal investments should be implemented more quickly by reforming the permitting process. Early engagement helps prevent unfunded mandates and other unintended consequences that could arise from implementing federal policies. Additionally, NACo supports increased federal funding and flexibility to counties to ensure the successful implementation of future regulations.

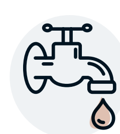
*Counties invest more than **$146 billion annually** to build and maintain America's water and wastewater infrastructure*



*Counties spend more than **$26 billion** on sewage and solid waste management annually*



*Counties own and maintain a large portion of **public infrastructure,** including drinking water utilities and wastewater treatment plants*



Scan to view
NACo's PFAS Hub

Enhance the Nation's Disaster Mitigation, Response and Recovery Efforts by Strengthening Intergovernmental Partnerships

Counties play a vital role in all aspects of emergency management, including planning, preparation, mitigation, response and recovery. As the frequency and costs of disasters continue to rise, counties urge Congress and the administration to provide increased federal resources to help protect residents, property, infrastructure and local economies.

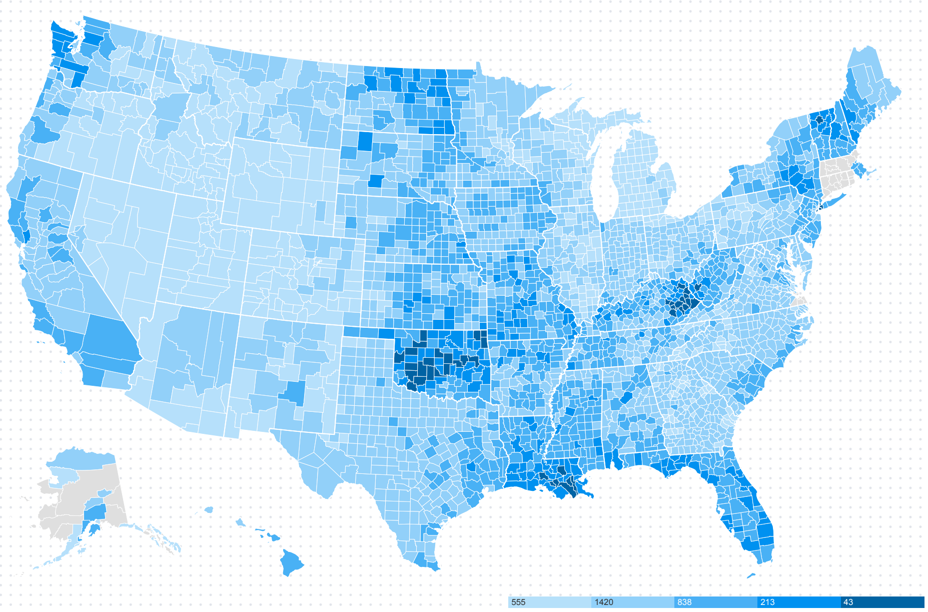
*Nearly **900 counties,** representing about **one-third of all counties,** face natural disasters annually, often more than once*

Counties support reforms to the Federal Emergency Management Agency's (FEMA) Public Assistance Program to ensure expedited reimbursement for communities after disasters. Additionally, counties call on Congress to pass long-term reauthorization and reform legislation for the National Flood Insurance Program (NFIP) to improve affordability, mitigation assistance, flood risk mapping and program administration. The NFIP reduces the impact of flooding on public and private structures by providing affordable insurance and encouraging communities to adopt and enforce floodplain management regulations.

Furthermore, counties support increased funding for the Emergency Management Grant Program and other mitigation grants to strengthen local hazard mitigation and preparedness efforts.

2023 TOTAL NUMBER OF DISASTER DECLARATIONS

Natural Disasters



*In 2023, **849 counties** experienced at least one federally declared disaster*

***720 counties** had at least one disaster declaration*

***312 counties** had at least one emergency declaration*

Source: *NACo Analysis of the U.S. Federal Emergency Management Agency 2013-2023 Disasters data, as of January 19, 2024*

Expand Federal Flexibility, Incentives and Resources to Empower County Investments, Policies and Services

Counties play a vital role in fostering economic growth, supporting labor market recovery and building resilient communities. We advocate for federal investments such as the Economic Development Administration (EDA) to strengthen local economies through infrastructure development, workforce initiatives and public-private partnerships. Counties also call for increased funding for the Community Development Block Grant (CDBG) program, which improves housing, expands economic opportunities for low- and moderate-income residents and helps local governments address critical challenges.

Counties are the largest public employer in the nation, employing over **3.6 million** Americans

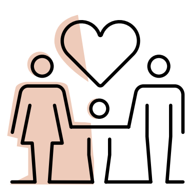
To combat the affordable housing crisis, counties support modernizing the tax code to incentivize housing development and expanding programs such as the Low-Income Housing Tax Credit (LIHTC). Additionally, counties urge Congress to reauthorize the Workforce Innovation and Opportunity Act (WIOA) to address local workforce needs and emerging economic challenges while also preserving local flexibilities and resources.

Counties are also critical partners in delivering human services, advocating for expanded federal resources to combat poverty, strengthen families and support vulnerable populations. This includes increasing investments in child care, modernizing the Child Tax Credit and improving child welfare programs. Counties also support comprehensive immigration reform that imposes no unfunded mandates on local governments.

Counties call for reauthorizing the Temporary Assistance for Needy Families (TANF) program to preserve flexibility while enhancing support for family self-sufficiency. We remain committed to working with Congress and federal agencies to ensure policies promote vibrant communities, economic stability for all residents and local flexibility with accountability.

*Counties invest **$17.7 billion** annually in the construction, operation and support of housing and redevelopment projects*

*The 11 states with a county role in the child welfare system represented **33.8 percent** of the population of children served in formal foster care in 2022*



*Counties collectively invest more than **$121 billion** annually to support the public education system*

NACo members convene on Capitol Hill with Members of Congress to advocate for additional funding for the Affordable Connectivity Program

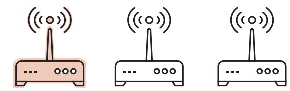
Ensure Access to Affordable and Reliable Technology Solutions While Preserving Local Decision-Making

Counties have an opportunity to lead in innovation by leveraging emerging technologies, including artificial intelligence (AI), to enhance local government services while ensuring residents have robust access to 21st-century communications infrastructure. AI-driven tools can help optimize broadband expansion efforts, improve service delivery, and bridge the digital divide.

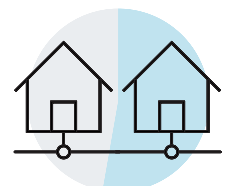
County-supported technology initiatives:

- Attract and retain high-speed internet service that is affordable, reliable, and accessible for all residents, particularly in rural and underserved areas, using AI-driven data analysis to identify coverage gaps and optimize deployment strategies.
- Prioritize the county role as early partners and collaborators in wireline and wireless telecommunications siting decisions and preserve local autonomy in the management of public rights-of-way.
- Promote emerging technologies, including AI-powered solutions, to improve the effectiveness of local government services while prioritizing cybersecurity infrastructure needs and mitigating risks.

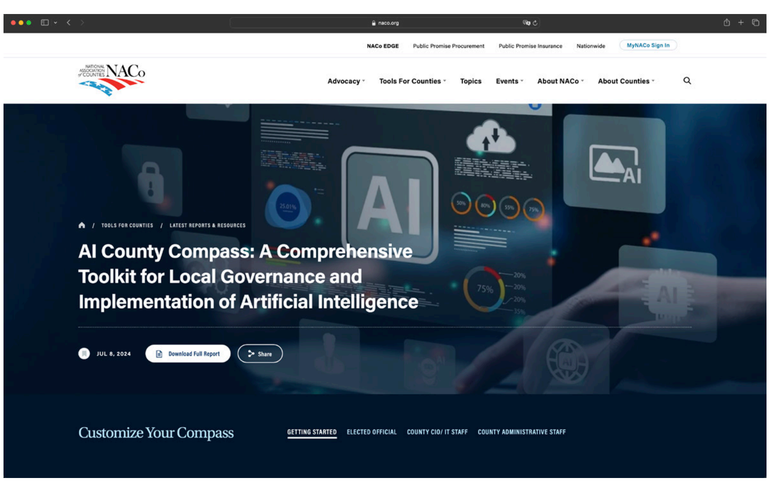
Federal funding programs, including the Broadband Equity, Access, and Deployment (BEAD) program and the State and Local Cybersecurity Grant Program (SLCGP), provide critical grant funding streams to support county technology policy priorities. Successful implementation requires strong local coordination with counties to ensure projects effectively meet local needs, leveraging AI for enhanced data-driven decision-making.



*More than **a third of U.S. households** have access to only one internet service provider or lack access altogether*



*Approximately **53% of U.S. households** subscribe to broadband at or above the FCC's accepted minimum definition of high-speed internet, 100 Mbps download and 20 Mbps upload*



*Scan the QR code to read **NACo's AI County Compass,** a comprehensive guide to artificial intelligence for counties.*

Maintain Election Integrity and Strengthen Election Worker Safety

In the United States, the nation's 3,069 counties administer and fund elections at the local level, overseeing polling places and coordinating poll workers for federal, state and local elections. County election officials work closely with federal, state and local partners to ensure the accuracy, security and accessibility of voting systems.

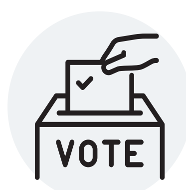
Counties oppose legislation that imposes impractical election requirements that negatively affect the administration of state and local elections. Counties support legislation that requires federal entities to collaborate with local governments to strengthen election cybersecurity and allocate funding directly to counties.

In recent years, election officials have faced an increase in targeted threats and harassment. NACo urges Congress to enact legislation that imposes penalties for harassing or intimidating election officials in the performance of their duties.

NACo also urges Congress to reintroduce and pass legislation that strengthens protections for election officials and enhances security measures for election infrastructure and workers. This includes support for the Election Worker Protection Act.

*More than **200 million people** typically register and are eligible to vote in jurisdictions where counties play a significant role in election administration*

*Counties administer elections through the funding and management of over **100,000 polling places staffed with over 630,000 poll workers** each election cycle*



*Election oversight is primarily the responsibility of county governments in **36 states***

The Maricopa County Recorder's Office explains to federal partners about the county role in the election administration process and how the county runs safe and secure elections.

NATIONAL ASSOCIATION of COUNTIES NACo

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