# NFIB FLORIDA 2025 LEGISLATIVE AGENDA

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# TAXES

#### **Eliminating the Business Rent Tax (Support)**

All small business owners who lease their business space pay a tax on the rent. Florida is the only state that charges this sales tax. **NFIB successfully lobbied to reduce the rate to 2%. NFIB supports fully eliminating the Business Rent Tax.** 

#### **Reducing the Tangible Personal Property Tax (Support)**

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Small business owners in Florida currently have a \$25,000 exemption that was enshrined in the Florida Constitution back in 2008 by the voters. The Florida legislature is considering adding a referendum to the ballot in 2026 asking voters to raise that exemption to \$50,000 and tie the exemption to inflation so that the tax exemption increases every year with inflation. Data suggests that by increasing this exemption, about 25% of all business that currently pay the TPP, would be exempted out. **NFIB supports increasing the Tangible Personal Property Tax to \$50,000 and tying it to inflation.** 

#### **Reducing Business Protections During Sales Tax Audits (Oppose)**

Each year, there seems to be an effort to erode small business owners' rights during a sales tax audit. We expect to oppose any efforts this year to make life more difficult and more expensive for small business owners going through sales tax audits. **NFIB opposes reducing protections for small business owners going through sales tax audits.** 

# **LAWSUITS**

### **Defending Historic Tort Reform of 2023 Session (Support)**

There are several bills filed currently that threaten the landmark lawsuit abuse reform of 2023. The act is of such importance to the small business sector that NFIB identifies as our highest priority defending the 2023 lawsuit abuse reform act from any bills or amendments that may emerge attempting to undermine the act.

## **Litigation Financing Reform (Support)**

We are seeing a new trend in Florida and across the country whereby plaintiffs are being directly funded by Wall Street bankers and other lenders who give cash advances on possible future settlements in exchange for a percentage of any award or settlement reached. In practice, these contingency fee contracts drive up the cost of litigation and drag out cases as plaintiffs – and their financiers – hold out for the largest possible settlement or jury award. There is no provision in Florida statute requiring plaintiffs to notify the judge or the defendant that a wealthy third party is the beneficiary of a lawsuit. NFIB supports requiring plaintiffs in lawsuits to disclose third-party financing contracts to defendants in lawsuits and supports prohibiting lawsuit lenders from directing cases on behalf of plaintiffs.



## **GENERAL COMMERCE**

#### **Verification of Reemployment Eligibility for Benefits (Support)**

The Florida legislature may consider a bill that would require the Florida Department of Commerce to reverify unemployment compensation claims every two weeks to ensure that the claimant is not: incarcerated, deceased, or already employed. The bill would also deny benefits to any claimant that fails to show up for 3 scheduled interviews. The bill would also prohibit benefits if a claimant turns down an offer from their previous employer to come back to their old job after a temporary layoff. **NFIB supports** ensuring that only fully eligible job seekers get the reemployment benefits that employers pay for.

#### Prohibiting Employers from Considering Salary History in Hiring (Oppose)

A provision in several bills filed this year would prohibit employers from verbally or in writing requesting or inquiring into an applicant's salary history during the hiring process. NFIB opposes regulations that seek to shield an applicant's prior work history from a prospective employer.

#### Burdensome New Regulations on Landscapers, Concrete Layers, and Handymen (Oppose)

The Florida Legislature will consider a bill this year that places new burdensome regulations on anyone that performs work on "driveways, lawns, trees, gardens, landscaping areas, walls, fences, or other vegetation or fixtures located thereon." These new regulations require these businesses to follow a strict timeline of work and subjects the business owners to criminal penalties if they miss these narrow deadlines. NFIB opposes new and burdensome regulations on Florida's businesses.

#### Creation of the Florida Division of Labor (Oppose)

The Florida legislature will consider a bill that would create a new state agency charged with penalizing employers for newly created regulations dealing with employer/employee relations. NFIB opposes the creation of a new Division of Labor.

# **WORKERS' COMPENSATION**

## Allowing Businesses to Opt-Into an Alternative to Workers' Compensation Coverage (Support)

The Florida legislature is considering a bill that would allow businesses to opt-out of the current workers compensation system if they purchase other state authorized insurance coverage that protects injured workers. This new worker's comp option would allow business owners to shop around other coverage that may be a better fit for that particular business. **NFIB supports efforts** to reduce costs to small businesses by allowing them to opt-into alternatives to the Workers' **Compensation System.** 

# **UNIONS**

union business.

## **Prohibiting Public Sector Unions from Using Tax Dollars to Conduct Union Business On-The-Clock (Support)**

The Florida legislature will consider a bill that would prohibit taxpayer-funded union business by barring union contracts from including provisions that require taxpayers to pay for time spent engaging in union activities during work hours. This would also not apply to bargaining units in which a majority of the employees are law enforcement officers, firefighters, or EMTs/paramedics. NFIB supports provisions that would prohibit taxpayer funds from being used to conduct