

Amendment 2: Agricultural Tangible Personal Property Tax Exemption

By Sandy Parker | Sparker's Soapbox | Published 2026-08-20

Florida voters will decide the fate of Amendment 2 this November, a proposed amendment that would exempt certain farm equipment and other property from property taxes. Every registered Florida voter can cast a vote, and the measure needs support from at least 60% of voters to pass.

Research for this post was compiled with assistance from Claude (Anthropic AI), drawing on internet-accessible public sources. All information was reviewed and verified by the author.

The Amendment

Below is the summary as it will appear on the ballot:

EXEMPTION OF TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL LAND FROM TAXATION Proposing an amendment to the State Constitution to exempt tangible personal property habitually located or typically present on land classified as agricultural, used in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the agricultural land from ad valorem taxation. If approved this amendment would first apply for tax years beginning January 1, 2027. ([FL Division of Elections](#))

In plain terms, this amendment would stop taxing certain tangible property on land used for farming, ranching, or agritourism. “Ad valorem taxation” is another name for property tax, a tax based on what something is worth.

Background: How This Got on the Ballot

Amendment 2 reached the ballot through a joint resolution, the way state lawmakers can propose changes to the constitution. Passing one takes a three-fifths vote in both the House and Senate, and the governor doesn't need to sign it. Rep. Danny Alvarez, R-Riverview, filed the House version, House Joint Resolution 1215, on Feb. 26, 2025. Sen. Keith Truenow, R-Tavares, filed an identical Senate companion, SJR 318. The House passed HJR 1215 by a vote of 110-1, with Rep. Anna Eskamani, D-

Orlando, casting the lone dissenting vote, and the Senate passed it 37-0. Lawmakers signed the bill on June 18, 2025. ([Florida Senate](#))

Florida already exempts some tangible personal property from taxation. The first \$25,000 of value is tax-free for everyone, and some items, like cars and household goods, are exempt outright. Farm equipment such as tractors and irrigation systems is still taxed above that \$25,000 mark. Amendment 2 would remove that tax entirely for qualifying farm property. ([Florida House of Representatives](#))

What This Would Do

If approved, Amendment 2 would exempt certain tangible personal property from property taxes. That property must typically be kept on agricultural land, used to grow crops, raise animals, or run agritourism activities like farm tours, and owned by the landowner or leaseholder. The exemption would first apply to tax years beginning Jan. 1, 2027, and the Legislature would retain authority to define and limit it through general law. ([FL Division of Elections](#))

Cost to local governments

Because Amendment 2 is a legislative joint resolution rather than a citizen initiative, it wasn't subject to review by the state's Financial Impact Estimating Conference. The Legislature's own Revenue Estimating Conference found that the amendment would cost local governments about \$31 million a year in lost tax revenue starting in Fiscal Year 2027-28, \$32.3 million in Fiscal Year 2028-2029, and \$33.6 million in Fiscal Year 2029-2030. ([Florida Senate Bill Analysis and Fiscal Impact Statement](#))

Arguments in Favor

Supporters say Amendment 2 gives farmers and ranchers relief from a tax that penalizes them for equipment they've already paid for. Sen. Keith Truenow, R-Tavares, who presented the Senate version on the floor, said: "This is a great opportunity to help farmers reach their goals and their needs." ([Florida Politics](#))

Rep. Danny Alvarez, R-Riverview, the amendment's House sponsor, wrote this when he filed the bill: "Farmers are the lifeblood of our State and removing barriers to their survival and therefore our own is essential to making sure we have a safe and secure food supply. The Tangible Personal Property tax literally handicaps a struggling sector of our society that we so desperately rely on. Getting rid of it allows Farmers and Ranchers the chance to reinvest their money in themselves in order to ensure we all have a better tomorrow." ([Florida House of Representatives](#))

In a later interview, Alvarez put it more plainly: "Tangible personal property tax is a pretty offensive thing to me. You already bought it. You already paid for it. Why are you paying the government?" ([Spectrum News](#))

Arguments Against

The lone dissenting vote came from Rep. Anna Eskamani, D-Orlando, who worried about the effect on local government budgets: “This bill would have a \$30 million fiscal impact for local governments, with no guardrails to prevent windfalls. It would also mostly benefit a handful of giant agribusinesses with multiple TPP (tangible personal property) accounts. There could be a more targeted approach to support smaller business owners and farmers, but this approach is not targeted enough to earn my support.” ([Florida Politics](#))

In a later interview, Eskamani made a similar point: “Really, what’s going to happen is that you’ll see large actors tap into this tax break multiple times to again give an unfair advantage to big guys over small guys.” ([Spectrum News](#))

No political committee has registered with the state to support or oppose Amendment 2, and Ballotpedia reports no contributions on either side as of its most recent tracking. ([Ballotpedia](#))

What a “Yes” Vote Means / What a “No” Vote Means

A “yes” vote exempts qualifying farm property, including equipment on agricultural land, from property taxes starting with the 2027 tax year.

A “no” vote leaves the current tax treatment unchanged.

Learn More

- [Florida Division of Elections: Amendment 2 summary page](#)
- [HJR 1215 enrolled bill text \(Florida Senate\)](#): the official text as passed by the Legislature
- [HJR 1215 bill history \(Florida Senate\)](#)
- [Ballotpedia: Florida Exempt Tangible Personal Property Used for Agriculture or Agritourism from Property Taxes Amendment \(2026\)](#)
- [League of Women Voters of Florida: Vote411 voter guide](#)