



Recent County and Municipal Taxing Authority Legislative Proposals

Subject	Level of Government Authorized	Bill Numbers and Years
Land Value Tax	Counties	HB 78/SB 457 (2026) and HB 330/SB 472 (2025)
Commercial Real Property Special Tax Rate	Counties	HB 90/SB 224 (2026) and HB 23 (2025)
Food and Beverage Tax	Counties and Municipalities	HB 997/SB 324 (2025) and HB 1306 (2024)
Special Real Property Tax Rates	Counties	HB 919 (2024) and HB 1276 (2020)