

# Supreme Court of Florida

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No. SC21-1581

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**IN RE: AMENDMENTS TO FLORIDA RULES OF CIVIL  
PROCEDURE – UNIFORM GUIDELINES FOR TAXATION OF  
COSTS.**

November 10, 2022

PER CURIAM.

This matter is before the Court for consideration of proposed amendments to the Florida Rules of Civil Procedure. We have jurisdiction. *See* art. V, § 2(a), Fla. Const.

The Florida Rules of Civil Procedure Committee (Committee) filed a report proposing amendments to Appendix II, Statewide Uniform Guidelines for Taxation of Costs in Civil Actions (Guidelines) of the civil procedure rules. *See* Fla. R. Gen. Prac. & Jud. Admin. 2.140(b). The proposed amendments were unanimously approved by the full committee and recommended by The Florida Bar's Board of Governors.

The statewide uniform guidelines for taxation of costs in civil actions were first adopted by the Florida Conference of Circuit Judges by administrative order signed by the Chief Justice in October 1981. *See In re Statewide Uniform Guidelines for Taxation of Costs in Civil Actions*, Administrative Order, 7 Fla. L. Weekly 517 (Fla. Oct. 28, 1981); *see also Reeser v. Boats Unlimited, Inc.*, 432 So. 2d 1346, 1349 n.2 (Fla. 4th DCA 1983). The Court later replaced the then-existing guidelines with revised guidelines proposed by the Subcommittee on Revised Uniform Guidelines on Taxation of Costs in Civil Actions, as proposed by the Committee in 2005. *In re Amends. to Unif. Guidelines for Tax'n of Costs*, 915 So. 2d 612 (Fla. 2005).

The amendments to the current Guidelines are largely for clarification purposes. Under the section designated “I. Litigation Costs That Should Be Taxed,” we amend paragraph two of subdivision A, “Depositions,” to include as a cost that should be taxed “audiovisually recorded depositions.” Next, under subdivision C, “Expert Witnesses,” “trial testimony” is changed to “court testimony.” This will expand the Guidelines to testimony given in

court rather than only trial testimony. In addition, new subdivision G, “Filing Fees and Service of Process Fees,” is added to section I.

Under the section designated “II. Litigation Costs That May Be Taxed as Costs,” we amend subdivision A and related paragraphs to include nonbinding arbitration fees and expenses in addition to mediation. Lastly, new subdivision D is added to include testifying expert witnesses as litigation costs that may be taxed as costs. This subdivision includes three paragraphs, including (1) an expert’s reasonable fee for “conducting examinations, investigations, tests, and research and preparing reports”; (2) an expert’s reasonable fee “for testimony at court-ordered nonbinding arbitration”; and (3) an expert’s reasonable fee “for preparing for deposition, court-ordered nonbinding arbitration, and/or court testimony.”

Accordingly, we amend Appendix II to the Florida Rules of Civil Procedure as reflected in the appendix to this opinion. New language is underscored; deleted language is stricken through. The amendments to these rules shall become effective January 1, 2023, at 12:01 a.m.

It is so ordered.

MUÑIZ, C.J., and CANADY, POLSTON, LABARGA, COURIEL,  
GROSSHANS, and FRANCIS, JJ., concur.

THE FILING OF A MOTION FOR REHEARING SHALL NOT ALTER  
THE EFFECTIVE DATE OF THESE AMENDMENTS.

Original Proceeding – Florida Rules of Civil Procedure

Landis V. Curry III, Chair, Civil Procedure Rules Committee,  
Tampa, Florida, Jason P. Stearns, Past Chair, Civil Procedure Rules  
Committee, Tampa, Florida, Joshua E. Doyle, Executive Director,  
The Florida Bar, Tallahassee, Florida, and Heather Savage Telfer,  
Bar Liaison, The Florida Bar, Tallahassee, Florida,

for Petitioner

APPENDIX

**APPENDIX II**

**STATEWIDE UNIFORM GUIDELINES FOR TAXATION OF COSTS  
IN CIVIL ACTIONS**

**Purpose and Application.** [No Changes]

**Burden of Proof.** Under these guidelines, it is the burden of the moving party to show that all requested costs were reasonably necessary either to defend or prosecute the case at the time the ~~action~~activity precipitating the cost was undertaken.

**I. Litigation Costs That Should Be Taxed.**

**A. Depositions.**

1. [No changes]

2. The original and/or one copy of the electronic deposition, including audiovisually recorded depositions, and the cost of the services of a technician for electronic depositions used at trial.

3. [No changes]

**B. Documents and Exhibits.** [No Changes]

**C. Expert Witnesses.**

1. A reasonable fee for deposition and/or ~~trial~~court testimony, and the costs of preparation of any court ordered report.

**D.-F.** [No Changes]

**G. Filing Fees and Service of Process Fees.**

**II. Litigation Costs That May Be Taxed as Costs.**

**A. Mediation/Nonbinding Arbitration Fees and Expenses.**

1. Costs of mediation, including and mediator fees.
2. Costs of court-ordered nonbinding arbitration, including arbitrator fees.

**B.-C.** [No Changes]

**D. Testifying Expert Witnesses.**

1. A reasonable fee for conducting examinations, investigations, tests, and research and preparing reports.
2. A reasonable fee for testimony at court-ordered nonbinding arbitration.
3. A reasonable fee for preparing for deposition, court-ordered nonbinding arbitration, and/or court testimony.

**III. Litigation Costs That Should Not Be Taxed as Costs.** [No Changes]