

CHAPTER 2026-161

Committee Substitute for Committee Substitute for House Bill No. 1329

An act relating to local government finances; providing a short title; amending s. 129.03, F.S.; revising the timeframe during which tentative budgets, and the length of time for which final budgets, must be posted on county websites; requiring the county to hold a budget workshop for a specified purpose by a certain date; requiring the county to post a certain budget reduction exercise or link on its website; requiring that tentative, adopted tentative, and final budgets be posted on a county's website; specifying requirements for such posted budgets; deleting obsolete language; requiring counties to prepare certain quarterly compensation summaries; requiring that such summaries be posted on a county website in a certain format; requiring counties to publish budget development calendars; specifying requirements for such calendars; providing that such publication may not serve as a basis for certain actions; amending s. 129.06, F.S.; revising the length of time for which a public hearing for an amendment to a county budget must be advertised; requiring that proposed amendments be posted on the county's website on a certain date; revising the length of time for which adopted amendments must remain on such website; amending s. 163.3164, F.S.; defining the terms "impact fee" and "plan-based methodology"; amending s. 163.3180, F.S.; authorizing a local government to adopt an alternative transportation system that is mobility-plan and fee-based or that is not mobility-plan and fee-based, including impact fees, under certain circumstances; providing construction; prohibiting certain interlocal agreements from extending beyond a specified date; deleting an exception to an applicability provision relating to concurrency; amending s. 163.31801, F.S.; defining the term "extraordinary circumstances"; specifying requirements applicable to local governments and special districts for impact fees adopted or increased after a specified date; requiring that a demonstrated-need study use a plan-based methodology for a certain purpose; requiring that certain capacity standards be specified in a certain impact fee study; requiring that a demonstrated-need study be accompanied by a certain declaration; requiring local governments, school districts, and special districts to use localized data for a certain purpose; prohibiting local governments, school districts, and special districts from using certain data for a specified purpose; prohibiting local governments, school districts, and special districts from including certain deductions in certain impact fee increases and from increasing impact fee rates beyond certain phase-in limitations by more than a specified percentage within a certain timeframe; providing procedures relating to impact fee payor refunds and credits of impact fee overpayments; providing legislative intent; prohibiting the use of certain provisions as an admission against interest; amending s. 166.241, F.S.; revising the timeframe during which tentative budgets, and the length of time for which final budgets, must be posted on

municipal or county websites, as applicable; requiring the municipality to hold a budget workshop for a specified purpose by a certain date; requiring the municipality to post a certain budget reduction exercise or link on its website or the county's website, as applicable; requiring that tentative, adopted tentative, and final budgets be posted on a municipality's website or the county's website, as applicable; specifying requirements for such posted budgets; deleting obsolete language; requiring that proposed amendments be posted on a certain website on a certain date; revising the length of time for which adopted amendments must remain on such website; requiring municipalities to prepare certain quarterly compensation summaries; requiring that such summaries be posted in a specified manner; requiring municipalities to publish budget development calendars in a specified manner; specifying requirements for such calendars; providing that such publication may not serve as a basis for certain actions; amending s. 212.055, F.S.; conforming a cross-reference; declaring that the act fulfills an important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. This act may be cited as the "Local Government Financial Transparency and Accountability Act."

Section 2. Present paragraph (d) of subsection (3) of section 129.03, Florida Statutes, is redesignated as paragraph (f) of that subsection, a new paragraph (d) and paragraphs (e), (g), and (h) are added to subsection (3) of that section, and paragraph (c) and present paragraph (d) of subsection (3) of that section are amended, to read:

129.03 Preparation and adoption of budget.—

(3) The county budget officer, after tentatively ascertaining the proposed fiscal policies of the board for the next fiscal year, shall prepare and present to the board a tentative budget for the next fiscal year for each of the funds provided in this chapter, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year.

(c) The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget and any proposed or adopted amendments. The tentative budget must be posted on the county's official website at least 5 ~~2~~ days before the public hearing to consider such budget and must remain on the website for at least 45 days. The final budget must be posted on the website within 30 days after adoption and must remain on the website for at least 5 ~~2~~ years. The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county auditor as a public record. Sufficient reference in words and figures to identify the particular transactions must be made in the minutes of the board to record its actions with reference to the budgets.

(d) The county shall hold a budget workshop at which the board shall perform a budget reduction exercise, identifying strategies to potentially reduce the ensuing fiscal year budget by 10 percent in comparison to the current year budget without compromising essential public services, such as law enforcement or fire services, or legal obligations. The county shall post such exercise on the county’s official website in a portable document format or a similar electronically accessible form that can be downloaded and is independent of the original software and hardware used to create the document, or a link to a recording of the budget workshop. The budget reduction exercise must occur at least 14 days before final budget adoption.

(e) Each tentative budget, adopted tentative budget, and final budget must be posted on the county’s official website. The budget must be posted in a portable document format or a similar electronically accessible form that can be downloaded and may be independent of the original software and hardware used to create the document. At a minimum, the posted budgets must include all of the following information for the proposed fiscal year, the current fiscal year, and the preceding 4 fiscal years:

1. Budget overview and summary, including a narrative analysis that also utilizes graphical illustrations to highlight major points of emphasis and trends.
2. An overall countywide summary of revenue and expenditures.
3. A summary of revenue and expenditures by fund.
4. A summary of expenses by department and division.
5. A summary of expenses by program or function.
6. A summary of expenses related to debt obligations.
7. A summary of expenses related to capital projects.
8. An organizational chart or staffing summary.
9. A summary and analysis of county reserves and fund balances.

~~(f)~~(d) By each October 15, the county budget officer shall electronically submit the following information regarding the final budget and the county’s economic status to the Office of Economic and Demographic Research in the format specified by the office:

1. Government spending per resident, including, at a minimum, the spending per resident for the previous 5 fiscal years.
2. Government debt per resident, including, at a minimum, the debt per resident for the previous 5 fiscal years.
3. Median income within the county.

4. The average county employee salary.
5. Percent of budget spent on salaries and benefits for county employees.
6. Number of special taxing districts, wholly or partially, within the county.
7. Annual county expenditures providing for the financing, acquisition, construction, reconstruction, or rehabilitation of housing that is affordable, as that term is defined in s. 420.0004. The reported expenditures must indicate the source of such funds as “federal,” “state,” “local,” or “other,” as applicable. ~~The information required by this subparagraph must be included in the submission due by October 15, 2020, and each annual submission thereafter.~~

(g) Each county shall prepare a quarterly summary of compensation for all employees funded with appropriations from the county. The summary must include job titles, names, and salaries for each employee. The summary must be posted on the county’s official website in a portable document format or a similar electronically accessible form that can be downloaded and may be independent of the original software and hardware used to create the document.

(h)1. Each county shall publish a budget development calendar for the ensuing fiscal year. The calendar must list, to the extent practicable, all of the following budget-related events:

a. The expected timeframe for county agencies to submit their proposed budget requests, including the name of the county agency or county budget officer to whom such requests must be submitted.

b. The expected timeframe for constitutional county officers listed in s. 1(d), Art. VIII of the State Constitution to submit their tentative budgets to the board of county commissioners under subsection (2).

c. The expected timeframe in which the county property appraiser is expected to submit to the county budget officer his or her estimate of total valuations against which taxes may be levied as described in subsection (1).

d. An expected timeframe for holding any budget workshops at which the board of county commissioners may discuss the ensuing county budget, county agency funding requests, or the budgets of constitutional county officers.

e. The expected timeframe in which the budget public hearings required under s. 200.065 may be held.

f. The expected timeframe by which the county will hold a budget workshop at which the board of county commissioners will perform the budget reduction exercise required by paragraph (d).

2. The budget development calendar must be published on the county’s website on or before January 30 of each calendar year. However, the publication of the budget development calendar may not serve as a basis for bringing any civil or equitable action challenging the adoption of a county’s tentative or final budgets pursuant to s. 129.01 or s. 200.065.

Section 3. Paragraph (f) of subsection (2) of section 129.06, Florida Statutes, is amended to read:

129.06 Execution and amendment of budget.—

(2) The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year, as follows:

(f) Unless otherwise prohibited by law, if an amendment to a budget is required for a purpose not specifically authorized in paragraphs (a)-(e), the amendment may be authorized by resolution or ordinance of the board of county commissioners adopted following a public hearing.

1. The public hearing must be advertised at least ~~2 days, but not more than~~ 5 days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each fund’s appropriations.

2. The proposed amendment must be posted on the county’s official website 5 days before the adoption of the amendment. If the board amends the budget pursuant to this paragraph, the adopted amendment ~~must be posted on the county’s official website within 5 days after adoption and must remain on the website for at least~~ 5 2 years.

Section 4. Present subsections (22) through (38) and (39) through (54) of section 163.3164, Florida Statutes, are redesignated as subsections (23) through (39) and (41) through (56), respectively, and new subsections (22) and (40) are added to that section, to read:

163.3164 Community Planning Act; definitions.—As used in this act:

(22) “Impact fee” means a one-time charge imposed by a local government on new development to fund the capital costs of public infrastructure needed to serve that development.

(40) “Plan-based methodology” means a study methodology that uses the most recent and localized data to project growth within a jurisdiction over a 10-year period, anticipate capacity impacts on relevant systems which will be created by the projected growth, and establish a list of capital projects to be constructed or purchased in a defined time period to mitigate the anticipated capacity impacts as part of a new or updated impact fee study.

The capital projects identified in a county or municipal impact fee study and any necessary interlocal agreement must comport with the requirements of s. 163.3177(6)(h).

Section 5. Paragraphs (i) and (j) of subsection (5) of section 163.3180, Florida Statutes, are amended to read:

163.3180 Concurrency.—

(5)

(i) If a local government elects to repeal transportation concurrency, the local government may adopt an alternative transportation system that is mobility-plan and fee-based or an alternative transportation system that is not mobility-plan and fee-based, including impact fees. The local government may not use an alternative transportation system to deny, time, or phase an application for site plan approval, plat approval, final subdivision approval, building permits, or the functional equivalent of such approvals provided that the developer agrees to pay for the development's identified transportation impacts via the funding mechanism implemented by the local government. The revenue from the funding mechanism used in the alternative transportation system must be used to implement the needs of the local government's plan which serves as the basis for the fee imposed. An alternative transportation system must comply with s. 163.31801 governing impact fees. An alternative transportation system may not impose upon new development any responsibility for funding an existing transportation deficiency as defined in paragraph (h). This section does not require a local government to adopt a mobility fee in lieu of an impact fee for transportation.

(j)1. If a county and municipality charge the developer of a new development or redevelopment a fee for transportation capacity impacts, the county and municipality must create and execute an interlocal agreement to coordinate the mitigation of their respective transportation capacity impacts.

2. The interlocal agreement must, at a minimum:

a. Ensure that any new development or redevelopment is not charged twice for the same transportation capacity impacts.

b. Establish a plan-based methodology for determining the legally permissible fee to be charged to a new development or redevelopment.

c. Require the county or municipality issuing the building permit to collect the fee, unless agreed to otherwise.

d. Provide a method for the proportionate distribution of the revenue collected by the county or municipality to address the transportation capacity impacts of a new development or redevelopment, or provide a

method of assigning responsibility for the mitigation of the transportation capacity impacts belonging to the county and the municipality.

3. By October 1, 2025, if an interlocal agreement is not executed pursuant to this paragraph:

a. The fee charged to a new development or redevelopment shall be based on the transportation capacity impacts apportioned to the county and municipality as identified in the developer’s traffic impact study or the mobility plan adopted by the county or municipality.

b. The developer shall receive a 10 percent reduction in the total fee calculated pursuant to sub-subparagraph a.

c. The county or municipality issuing the building permit must collect the fee charged pursuant to sub-subparagraphs a. and b. and distribute the proceeds of such fee to the county and municipality within 60 days after the developer’s payment.

4. This paragraph does not apply to:

a. A county as defined in s. 125.011(1).

b. A county or municipality that has entered into, or otherwise updated, an existing interlocal agreement, as of October 1, 2024, to coordinate the mitigation of transportation impacts. However, if such existing interlocal agreement is terminated, the affected county and municipality that have entered into the agreement ~~are shall be~~ subject to the requirements of this paragraph. An interlocal agreement entered into before October 1, 2024, may not extend beyond October 1, 2031 unless the county and municipality mutually agree to extend the existing interlocal agreement before the expiration of the agreement.

Section 6. Present paragraphs (a) and (b) of subsection (3) of section 163.31801, Florida Statutes, are redesignated as paragraphs (b) and (c), respectively, a new paragraph (a) is added to that subsection, subsection (15) is added to that section, and subsection (4) and paragraph (g) of subsection (6) of that section are amended, to read:

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—

(3) For purposes of this section, the term:

(a) “Extraordinary circumstances” means measurable effects of development which will require mitigation by the affected local government, school district, or special district and which exceed the total of the current adopted impact fee amount and any increase as provided in paragraphs (6)(c), (d), and (e) in less than 4 years.

(4) For impact fees adopted or increased after July 1, 2026, at a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must:

(a) Ensure that the calculation of the impact fee is based on a demonstrated-need study that is plan-based and uses ~~using~~ the most recent and localized data available within 4 years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.

(b) Provide for accounting and reporting of impact fee collections and expenditures and account for the revenues and expenditures of such impact fee in a separate accounting fund.

(c) Limit administrative charges for the collection of impact fees to actual costs.

(d) Provide notice at least 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A local government is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of a new or increased impact fee.

(e) Ensure that collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.

(f) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.

(g) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.

(h) Specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.

(i) Ensure that revenues generated by the impact fee are not used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

(6) A local government, school district, or special district may increase an impact fee only as provided in this subsection.

(g)1. A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under paragraph (b), paragraph (c), paragraph (d), or paragraph (e) by establishing the need for such increase in full compliance with the requirements of subsection (4), provided the following criteria are met:

a. A demonstrated-need study using a plan-based methodology which justifies justifying any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations. The capacity standards used to support the existence of such extraordinary circumstances must be specified in the impact fee study adopted under paragraph (4)(a). The demonstrated-need study must be accompanied by a declaration stating how and the timeframe during which the proposed impact fee increase will be used to construct or purchase the improvements necessary to increase capacity. The local government, school district, or special district must use localized data reflecting differences in costs and modality of projects between urban, emerging urban, and rural areas, as applicable within the study area, to project the anticipated growth or capacity impacts that underlie the extraordinary circumstances necessitating the impact fee increase.

b. The local government jurisdiction has held at least two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the phase-in limitations set forth in paragraph (b), paragraph (c), paragraph (d), or paragraph (e).

c. The impact fee increase ordinance is approved by a unanimous vote of the governing body.

2. An impact fee increase approved under this paragraph must be implemented in at least two but not more than four equal annual increments beginning with the date on which the impact fee increase ordinance is adopted.

3. A local government, school district, or special district may not:

a. Increase an impact fee rate beyond the phase-in limitations under this paragraph if the local government, school district, or special district has not increased the impact fee within the past 5 years. Any year in which the local government, school district, or special district is prohibited from increasing an impact fee because the jurisdiction is in a hurricane disaster area is not included in the 5-year period.

b. Use data that is more than 4 years old to demonstrate extraordinary circumstances.

c. Include in the impact fee increase any deduction authorized by a previous or existing impact fee.

d. Increase an impact fee rate beyond the phase-in limitations under this paragraph by more than 100 percent divided equally over a 4-year period.

(15) When an impact fee payor submits a written request to the chief administrative officer of a local government, school district, or special district for a refund or credit from alleged overpayment of an impact fee, the local government, school district, or special district that levied the impact fee shall provide a written approval or denial to the payor within 30 days after receiving the written request. If the local government, school district, or special district approves the payor's request, the impact fee payor may, at the payor's discretion, elect to receive either a refund or a credit. The impact fee payor has 30 days after receipt of the written response from the local government, school district, or special district to provide written notice to the chief administrator of the local government, school district, or special district of the payor's election. It is the intent of the Legislature that the impact fee payor elect a credit if the payor has the reasonable opportunity to use the credit, in accordance with law. A full refund or credit of the impact fee must be provided to the payor within 30 days after the chief administrator receives the payor's written election. A request or response provided in accordance with this subsection may not be used as an admission against interest of either party in any subsequent action challenging the impact fee.

Section 7. Present subsections (4) through (9) of section 166.241, Florida Statutes, are redesignated as subsections (5) through (10), respectively, a new subsection (4) and subsections (11) and (12) are added to that section, and subsection (3) and present subsection (7), paragraph (c) of present subsection (8), and present subsection (9) of that section are amended, to read:

166.241 Fiscal years, budgets, appeal of municipal law enforcement agency budget, and budget amendments.—

(3)(a) The tentative budget must be posted on the municipality's official website at least 5 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The final adopted budget must be posted on the municipality's official website within 30 days after adoption and must remain on the website for at least 5 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

(b) The municipality shall hold a budget workshop at which the governing body of the municipality shall perform a budget reduction exercise, identifying strategies to potentially reduce the ensuing fiscal year budget by 10 percent in comparison to the current year budget without compromising essential public services, such as law enforcement or fire services, or legal obligations. The municipality shall post such exercise on

the municipality’s official website or the county’s official website, as applicable, in a portable document format or a similar electronically accessible form that can be downloaded and is independent of the original software and hardware used to create the document, or a link to a recording of the budget workshop. The budget reduction exercise must occur at least 14 days before final budget adoption.

(4) Each tentative budget, adopted tentative budget, or final budget must be posted on the municipality’s official website or the county’s official website, as applicable. The budget must be posted in a portable document format or a similar electronically accessible form that can be downloaded and may be independent of the original software and hardware used to create the document. At a minimum, the posted budgets must include all of the following information for the proposed fiscal year, the current fiscal year, and the preceding 4 fiscal years:

(a) Budget overview and summary, including a narrative analysis that also utilizes graphical illustrations to highlight major points of emphasis and trends.

(b) An overall municipal summary of revenue and expenditures.

(c) A summary of revenue and expenditures by fund.

(d) A summary of expenses by department and division.

(e) A summary of expenses by program or function.

(f) A summary of expenses related to debt obligations.

(g) A summary of expenses related to capital projects.

(h) An organizational chart or staffing summary.

(i) A summary and analysis of municipal reserves and fund balances.

~~(8)~~⁽⁷⁾ By each October 15, the municipal budget officer shall electronically submit the following information regarding the final budget and the municipality’s economic status to the Office of Economic and Demographic Research in the format specified by the office:

(a) Government spending per resident, including, at a minimum, the spending per resident for the previous 5 fiscal years.

(b) Government debt per resident, including, at a minimum, the debt per resident for the previous 5 fiscal years.

(c) Average municipal employee salary.

(d) Median income within the municipality.

(e) Number of special taxing districts wholly or partially within the municipality.

(f) Percent of budget spent on salaries and benefits for municipal employees.

(g) Annual municipal expenditures providing for the financing, acquisition, construction, reconstruction, or rehabilitation of housing that is affordable, as that term is defined in s. 420.0004. The reported expenditures must indicate the source of such funds as “federal,” “state,” “local,” or “other,” as applicable. ~~This information must be included in the submission due by October 15, 2020, and each annual submission thereafter.~~

~~(9)(8)~~ The governing body of each municipality at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year as follows:

(c) If a budget amendment is required for a purpose not specifically authorized in paragraph (a) or paragraph (b), the budget amendment must be adopted in the same manner as the original budget unless otherwise specified in the municipality’s charter. The proposed amendment must be posted on the municipality’s official website 5 days before the adoption of the amendment. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the proposed amendment to the manager or administrator of such county or counties who shall post the proposed amendment on the county’s website 5 days before the adoption of the amendment.

~~(10)(9)~~ If the governing body of a municipality amends the budget pursuant to paragraph ~~(9)(c)~~ ~~(8)(e)~~, the adopted amendment must be posted on the official website of the municipality within 5 days after adoption and must remain on the municipality’s website or the county’s website, as applicable, for at least 5 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county’s website.

(11) Each municipality shall prepare a quarterly summary of compensation for all employees funded with appropriations from the municipality. The summary must include job titles, names, and salaries for each employee. The summary must be posted on the municipality’s official website or the county’s official website, as applicable, in a portable document format or a similar electronically accessible form that can be downloaded and may be independent of the original software and hardware used to create the document. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the

summary to the manager or administrator of such county or counties who shall post the summary on the county's website.

(12)(a) Each municipality shall publish a budget development calendar for the ensuing fiscal year. The calendar must list, to the extent practicable, all of the following budget related events:

1. The expected timeframe for municipal agencies to submit their proposed budget requests, including the name of the municipal agency or budget officer to whom such requests must be submitted.

2. The expected timeframe by which the county property appraiser is expected to submit to the municipality the taxable value within the jurisdiction of the municipality under s. 200.065.

3. An expected timeframe for holding any budget workshops at which the municipality's governing body may discuss the ensuing fiscal year budget or the funding requests of the municipality's agencies or governmental units.

4. The expected timeframe in which the budget public hearings required under s. 200.065 may be held.

5. The expected timeframe by which the municipality will hold a budget workshop at which the council or commission will perform the budget reduction exercise required by paragraph (3)(b).

(b) The budget development calendar must be published on the municipality's official website or the county's official website, as applicable, on or before January 30 of each calendar year. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the budget development calendar to the manager or administrator of such county or counties who shall post the municipality's budget development calendar on the county's website. However, the publication of the budget development calendar may not serve as a basis for bringing any civil or equitable action challenging the adoption of the municipality's tentative or final budget pursuant to this section or s. 200.065.

Section 8. Paragraph (d) of subsection (2) of section 212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide.

Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

1. For the purposes of this paragraph, the term “infrastructure” means:

a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For purposes of this sub-subparagraph, the term “public facilities” means facilities as defined in ~~s. 163.3164(43)~~ ~~s. 163.3164(41)~~, s. 163.3221(13), or s. 189.012(5), and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

b. A fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities, as defined in s. 29.008.

d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38. Such improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.

e. Any land acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this sub-subparagraph.

f. Instructional technology used solely in a school district's classrooms. As used in this sub-subparagraph, the term "instructional technology" means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

2. For the purposes of this paragraph, the term "energy efficiency improvement" means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951; and installation of efficient lighting equipment.

3. Notwithstanding any other provision of this subsection, a local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

4. Surtax revenues that are shared with eligible charter schools pursuant to paragraph (c) shall be allocated among such schools based on each school's proportionate share of total school district capital outlay full-time equivalent enrollment as adopted by the education estimating conference established in s. 216.136. Surtax revenues must be expended by the charter school in a manner consistent with the allowable uses provided in s. 1013.62(4). All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9). If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this paragraph shall revert to the sponsor.

Section 9. The Legislature finds and declares that this act fulfills an important state interest.

Section 10. This act shall take effect January 1, 2027.

Approved by the Governor June 24, 2026.

Filed in Office Secretary of State June 24, 2026.