

Tab 2	SB 118 by Truenow; Identical to H 00039 Assessments Levied on Recreational Vehicle Parks
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Tab 1	SB 78 by Osgood; Identical to H 00185 Home Hardening Products
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Tab 3	SB 208 by McClain; Compare to H 00399 Land Use and Development Regulations
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The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

COMMUNITY AFFAIRS
Senator McClain, Chair

MEETING DATE: Tuesday, November 18, 2025

TIME: 3:30—5:30 p.m.

PLACE: *Mallory Horne Committee Room, 37 Senate Building*

MEMBERS: Senator McClain, Chair; Senators Jones, Leek, Passidomo, Pizzo, Sharief, and Trumbull

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 78 Osgood (Identical H 185)	Home Hardening Products; Exempting from sales and use tax impact-resistant doors, garage doors, and windows, etc. CA 11/18/2025 FT AP	
2	SB 118 Truenow (Identical H 39)	Assessments Levied on Recreational Vehicle Parks; Providing that certain special assessments on recreational vehicle parks levied by counties, municipalities, and special districts, respectively, may not be levied against a certain portion of a recreational vehicle parking space or campsite; requiring counties, municipalities, and special districts, respectively, to consider a recreational vehicle park's occupancy rates for a certain purpose, etc. CA 11/18/2025 FT AP	
3	SB 208 McClain	Land Use and Development Regulations; Prohibiting local land development regulations from requiring the denial of, or conditioning or delaying the approval of, residential development on the basis of a lack of compatibility under certain circumstances; revising the circumstances under which land development regulations may be applied to a single-family or two-family dwelling; prohibiting local land development regulations from conditioning the approval of an application for certain residential development on the payment of certain fees, charges, or exactions; requiring that a fee or charge imposed by a local government in connection with the review, processing, or inspection of a residential development application meet certain requirements, etc. CA 11/18/2025 JU RC	

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 118

INTRODUCER: Senator Truenow

SUBJECT: Assessments Levied on Recreational Vehicle Parks

DATE: November 14, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	Pre-meeting
2.			FT	
3.			AP	

I. Summary:

SB 118 changes the way special assessments may be levied against recreational vehicle parks by prohibiting counties, municipalities, and special districts from levying special assessments against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit as specified in s. 320.01(1)(b), F.S., regardless of the size of the recreational vehicle parking space or campsite.

The bill also revises how counties, municipalities, and special districts apportion special assessments against recreational vehicle parks by requiring these local government entities to consider the occupancy rates of a recreational vehicle park to ensure fair and reasonable apportionment among the recreational vehicle parks receiving the special benefit.

The REC adopted a negative indeterminate impact for the bill.

The changes made by the bill first apply to the 2026 property tax roll, and the bill takes effect upon becoming a law.

II. Present Situation:

Special Assessments

The Florida Constitution provides local governments with expansive home rule powers. Given these powers, local governments may impose proprietary fees, regulatory fees, and special assessments to pay the cost of providing a facility or service or regulating an activity. The validity of these fees and assessments depends on requirements established in Florida case law.¹

¹ See OFF. OF ECON. AND DEMOGRAPHIC RSCH., *Local Government Financial Information Handbook*, pgs. 9-16 (May 2025), available at <https://edr.state.fl.us/content/local-government/reports/lgfih24.pdf> (last visited Nov. 12, 2025).

Counties and municipalities utilize special assessments as a home rule revenue source to fund certain services and to construct and maintain capital facilities. Section 125.01(1)(r), F.S., authorizes the levy of special assessments by county governments. Chapter 170, F.S., authorizes the levy of special assessments by municipal governments. Section 125.271, F.S., authorizes the levy of special assessments by certain counties for emergency medical services. Special districts derive their authority to levy special assessments through general law or the special act creating the district.²

While similar to taxes, legally imposed special assessments are not taxes. As stated by the Florida Supreme Court:

Taxes and special assessments are distinguishable in that, while both are mandatory, there is no requirement that taxes provide any specific benefit to the property; instead, they may be levied throughout the particular taxing unit for the general benefit of residents and property. On the other hand, special assessments must confer a specific benefit upon the land burdened by the assessment.³

As established by case law, a special assessment must meet two requirements to be validly imposed: First, the property assessed must derive a special benefit from the improvement or service provided; and second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.⁴

In determining whether a special benefit is conferred on property by the special assessment, the test to be applied is whether there is a “logical relationship” between the services provided and the benefit to real property.⁵ Many assessed services and improvements have been upheld as providing the requisite special benefit. Such services and improvements include solid waste disposal,⁶ fire protection,⁷ and stormwater management services.⁸ Special assessments for emergency medical services, however, have been held invalid because they do not confer a special benefit to the property.⁹

While the special assessment must be fairly and reasonably apportioned, the methodology for apportioning the amount may vary. Front foot¹⁰ or square foot¹¹ methodologies may be traditional, but other methods are permissible, such as the market value method.¹² The Florida Supreme Court has explained that “[t]he manner of the assessment is immaterial and may vary

² See *id.* For example, s. 153.73, F.S., authorizes levies by county water and sewer districts; s. 163.514, F.S., authorizes levies by neighborhood improvement districts; s. 190.021, F.S., authorizes levies by community development districts; and s. 191.009, F.S., authorizes levies by independent special fire control districts.

³ *City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992).

⁴ *Id.*

⁵ *Whisnant v. Stringfellow*, 50 So. 2d 885, 886 (Fla. 1951) (citing *Crowder v. Phillips*, 1 So. 2d 629, 631 (Fla. 1941)).

⁶ *Harris v. Wilson*, 693 So. 2d 945 (Fla 1997).

⁷ *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380 (Fla. 1973).

⁸ *Sarasota Cnty. v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180 (Fla. 1995).

⁹ *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (Fla. 2002).

¹⁰ See *Atlantic Coast Line R.R. v. City of Winter Haven*, 151 So. 321, 324 (Fla. 1933).

¹¹ See *Meyer v. City of Oakland Park*, 219 So. 2d 417 (Fla. 1969).

¹² See *City of Boca Raton v. State*, 595 So. 2d 25, 31 (Fla. 1992); see also *City of Naples v. Moon*, 269 So. 2d 355 (Fla. 1972) (upholding the market value method).

within the district, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts.”¹³ An apportionment is considered reasonable unless it “so transcend[s] the limits of equality and reason that its exaction would cease to be a tax or contribution, and become[s] extortion and confiscation” of the assessed property.¹⁴

Special assessments may be collected on an annual ad valorem tax bill. Under this collection procedure, the special assessment is characterized as a “non-ad valorem assessment.”¹⁵

Recreational Vehicle Parks

Chapter 513, F.S., provides the regulatory requirements governing recreational vehicle (RV) parks. This chapter also contains standards and requirements for operators of these types of recreational facilities. The Department of Health (DOH) is the agency that is responsible for administering and enforcing all laws and rules relating to sanitation, control of communicable diseases, illnesses and hazards to health, and permitting and operational matters related to RV parks.¹⁶

Section 513.01(1), F.S., defines a “recreational vehicle park” as:

[A] place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and the term also includes buildings and sites set aside for group camping and similar recreational facilities. For the purposes of this chapter, the terms “campground,” “camping resort,” “RV resort,” “travel resort,” and “travel park,” or any variations of these terms, are synonymous with the term “recreational vehicle park.”

Recreational vehicle parks are similar to hotels in many respects. Like hotels, these parks offer lodging accommodations to the public. Recreational vehicle park operators own the accommodations or a portion thereof and allow transient guests to purchase a revocable license to enter and remain on the property. The real difference between hotels and recreational parks is the nature of the facilities provided.

Dimensions of Recreational Vehicles and Recreational Vehicle Sites

Under s. 513.1115, F.S., the separation distances between RV sites within an RV park and the setback distances from the exterior property boundary must all remain the same as those established at the time of initial approval of the RV park by DOH and the local government. Pursuant to DOH rule 64E-15.002, F.A.C., an RV park must be planned to accommodate the designated number of RV spaces as well as space for parking, loading, and maneuvering RVs without requiring the use of sidewalks, rights-of-way, or any private ground outside of the park.

¹³ *City of Boca Raton*, 595 So. 2d at 31 (quoting *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380, 384 (Fla. 1973)).

¹⁴ *Atlantic Coast Line R.R.* at 324.

¹⁵ Section 197.3632, F.S.

¹⁶ Section 513.012, F.S.

The rule also requires that each RV space contain a minimum of 1200 square feet, each tent space contain a minimum of 500 square feet, and that the density not exceed 25 RVs per acre.

A variety of dimensional restrictions apply to RVs. Section 320.01(b), F.S., requires recreational vehicle-type units to comply with the length and width provisions of s. 316.515, F.S., when traveling on the public roadways. Section 320.01(b), F.S., also defines the basic entities of recreational vehicle-type units, including dimensional restrictions for some of the entities in their definitions. Some of the roadway traveling dimension restrictions in s. 316.515, F.S., do not align with the corresponding dimensions specified in the definitions in s. 320.01(b), F.S.

Dimensional Restrictions Specified for Vehicles in s. 316.515, F.S.	
<i>Basic Entity</i>	<i>Maximum Length and Dimensions</i>
Travel Trailer, Camping Trailer, Truck Camper (s. 315.515(1) & (3), F.S.)	8.5' W unless the rearview mirrors extend further, then indefinite 50' L (+6' for load) if as automobile semitrailer (equivalent to 476 sq ft) 65' L overall if as non-stinger-steered automobile semitrailer (equivalent to 552.5 sq ft) 80' L overall if as stinger-steered automobile semitrailer (equivalent to 680 sq ft)
Motor Home (s. 315.515(1) & (15), F.S.)	8.5' W unless the rearview mirrors extend further, then indefinite 45' L exclusive of bumpers and safety devices (equivalent to 382.5 sq ft)
Private Motor Coach (s. 315.515(9), F.S.)	8.5' W 50' L if single-unit coach (equivalent to 425 sq ft) 65' L if articulated coach (equivalent to 552.5 sq ft)
Van Conversion (s. 315.515(1), F.S.)	8.5' W unless the rearview mirrors extend further, then indefinite No maximum length specified
Park Trailer, Fifth-wheel Trailer (s. 315.515(1) & (3), F.S.)	8.5' W 50' L (+6' for load) if as automobile semitrailer (equivalent to 476 sq ft) 65' L overall if as non-stinger-steered automobile semitrailer (equivalent to 552.5 sq ft) 80' L overall if as stinger-steered automobile semitrailer (equivalent to 680 sq ft)

Dimensional Restrictions Specified for Recreational Type-Units in s. 320.01(b), F.S.	
<i>Basic Entity</i>	<i>Maximum Length, Width, or Area</i>
Travel Trailer (s. 320.01(b)1., F.S.)	8.5' W x 40' L (equivalent to maximum 340 sq ft)
Camping Trailer (s. 320.01(b)2., F.S.)	None specified
Truck Camper (s. 320.01(b)3., F.S.)	None specified
Motor Home (s. 320.01(b)4., F.S.)	May not exceed limitations in s. 316.515, F.S.
Private Motor Coach (s. 320.01(b)5., F.S.)	May not exceed limitations in s. 316.515(9), F.S.
Van Conversion (s. 320.01(b)6., F.S.)	May not exceed limitations in s. 316.515, F.S.
Park Trailer (s. 320.01(b)7., F.S.)	14' W [No maximum length specified] Maximum area in setup mode: 400 sq ft when constructed to ANSI A-119.5 standards 500 sq ft when constructed to U.S. Department of Housing and Urban Development Standards
Fifth-wheel Trailer (s. 320.01(b)8., F.S.)	No maximum length or width specified Maximum area in setup mode: 400 sq ft

Special Assessments on Recreational Vehicle Parks

Sections 125.0168, 166.223 and 189.052, F.S., provide that special assessments on recreational vehicle parks levied by counties, municipalities, and special districts, respectively, may not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, they must be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility.¹⁷ As an example, Osceola County imposed special assessments for Fiscal Year 2025 for fire rescue on RV parks on a per unit basis, grouping RV parks with short term rentals, hotels, motels, and timeshare units.¹⁸

Litigation Related to Special Assessments on Recreational Vehicle Parks

The proper apportionment of special assessments for recreational vehicle parks is the subject of several current circuit court lawsuits filed in Florida's fifth judicial circuit in Sumter County.¹⁹ In November of 2024, these cases were consolidated, but litigation is ongoing.²⁰

III. Effect of Proposed Changes:

The bill prohibits counties, municipalities, and special districts from levying special assessments against the portion of a RV parking space or campsite remaining after subtracting the maximum square footage of a recreational vehicle-type unit as specified in s. 320.01(1)(b), F.S., regardless of the size of the RV parking space or campsite.

The bill also requires that counties, municipalities, and special districts consider the occupancy rates of the RV park to ensure fair and reasonable apportionment of the special assessment among the RV parks receiving the special benefit.

The changes made by the bill first apply to the 2026 property tax roll, and the bill takes effect upon becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

¹⁷ Sections 125.0168, 166.223 and 189.052, F.S.

¹⁸ Osceola County, Resolution No. 24-151R (2024); *see* Osceola County, *Fire Rescue Assessments*, available at https://www.osceola.org/files/assets/county/v/1/doing-business/building-amp-permits/documents/impact-and-mobility-fees-office/2024-10-21_serviceassessments-fy2024-2025-accessible.pdf (last visited Nov. 13, 2025).

¹⁹ *MRVZ Park Investors 2, LLC v. Sumter Cnty.*, No. 2024-CA-00404 (Fla. Sumter Cnty. Ct.); *NHC-FL124, LLC v. Sumter Cnty.*, No. 2024-CA000405 (Fla. Sumter Cnty. Ct.), and *FL RV Village Wildwood, LLC v. Sumter Cnty.*, No. 2024-CA-00407 (Fla. Sumter Cnty. Ct.).

²⁰ *FL RV Village Wildwood LLC v. Sumter Cnty.*, Nos. 2024-CA-407, 2024-CA-405, 2024-CA-404 (Fla. Sumter Cnty. Ct. Nov. 19, 2024) (amended agreed order on defendant Sumter County's motions to consolidate cases).

Subsection (b) of Art. VII, s. 18 of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,^{21,22} which is \$2.4 million or less for Fiscal Year 2026-2027.²³ The REC has reviewed the bill and adopted a negative indeterminate impact for Fiscal Year 2026-2027,²⁴ therefore the mandates provision likely does not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Section 19 of Article VII, Florida Constitution requires increased taxes or fees to be passed in a separate bill and by two-thirds vote of the membership of each house of the Legislature. This bill does not increase any taxes or fees; therefore, the increased tax or fee requirements do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The REC reviewed the bill and adopted a negative indeterminate impact on non-school local government revenue for Fiscal Year 2026-2027.²⁵

²¹ FLA. CONST. art. VII, s. 18(d).

²² An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (September 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Nov. 13, 2025).

²³ Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025, <https://edr.state.fl.us/Content/conferences/population/demographicssummary.pdf> (last visited Nov. 13, 2025).

²⁴ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: HB 39/SB 118*, 81-83 (Nov. 14, 2025), available at https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/impact1114.pdf (last visited Nov. 14, 2025).

²⁵ *Id.*

B. Private Sector Impact:

Owners of RV parks may enjoy savings through reductions in the amount of special assessments imposed on such parks.

C. Government Sector Impact:

Counties, municipalities, and special districts imposing special assessments on RV parks may experience a reduction in revenue derived from such special assessments.

VI. Technical Deficiencies:

Because of the variety of units and dimensional maximums listed in s. 320.01(b), F.S., it is unclear which maximum square footage should be used when determining the area against which special assessments may not be levied. Similarly, in ss. 320.01(b) and 316.515, F.S., multiple maximum dimensions are listed for some of the recreational type-units, while for others, maximum dimensions are not listed at all, causing further ambiguity in determining areas which may be levied. The provisions should be revised to clarify the maximum area against which special assessments may not be levied.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends sections 125.0168, 166.223, and 189.052 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.



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LEGISLATIVE ACTION

Senate

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House

The Committee on Community Affairs (Truenow) recommended the following:

Senate Amendment (with title amendment)

Delete lines 27 - 73

and insert:

hotel, motel, or other similar facility. A non-ad valorem special assessment levied on a square footage basis may not be levied against more than 400 square feet per recreational vehicle parking space or campsite. A county shall consider the recreational vehicle park's occupancy rates to ensure that any special assessment is fairly and reasonably apportioned among



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the recreational vehicle parking spaces and campsites receiving the special benefit.

Section 2. Section 166.223, Florida Statutes, is amended to read:

166.223 Special assessments levied on recreational vehicle parks regulated under chapter 513.—When a municipality levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment may ~~shall~~ not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. A non-ad valorem special assessment levied on a square footage basis may not be levied against more than 400 square feet per recreational vehicle parking space or campsite. A municipality shall consider the recreational vehicle park's occupancy rates to ensure that any special assessment is fairly and reasonably apportioned among the recreational vehicle parking spaces and campsites receiving the special benefit.

Section 3. Section 189.052, Florida Statutes, is amended to read:

189.052 Assessments levied on facilities regulated under chapter 513.—When an independent or dependent special district levies an assessment on a facility regulated under chapter 513, the assessment may ~~shall~~ not be based on the assertion that the facility is comprised of residential units. Instead, facilities regulated under chapter 513 shall be assessed in the same manner as a hotel, motel, or other similar facility. An assessment



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levied on a square footage basis may not be levied against more
than 400 square feet per recreational vehicle parking space or
campsite. A special district shall consider the recreational
vehicle park's occupancy rates to ensure that any assessment is
fairly and reasonably apportioned among the recreational vehicle
parking spaces and campsites receiving the special benefit.

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete lines 4 - 8

and insert:

189.052, F.S.; prohibiting counties, municipalities,
and special districts, respectively, from levying
certain special assessments against more than a
specified square footage amount per recreational
vehicle parking space or

By Senator Truenow

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A bill to be entitled

An act relating to assessments levied on recreational vehicle parks; amending ss. 125.0168, 166.223, and 189.052, F.S.; providing that certain special assessments on recreational vehicle parks levied by counties, municipalities, and special districts, respectively, may not be levied against a certain portion of a recreational vehicle parking space or campsite; requiring counties, municipalities, and special districts, respectively, to consider a recreational vehicle park's occupancy rates for a certain purpose; providing applicability; providing an effective date.

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

Section 1. Section 125.0168, Florida Statutes, is amended to read:

125.0168 Special assessments levied on recreational vehicle parks regulated under chapter 513.—When a county levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment ~~may shall~~ not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. The non-ad valorem special assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A county shall consider the recreational vehicle park's occupancy rates to ensure that any special assessment is fairly and reasonably apportioned among the recreational vehicle parks receiving the special benefit.

Section 2. Section 166.223, Florida Statutes, is amended to read:

166.223 Special assessments levied on recreational vehicle parks regulated under chapter 513.—When a municipality levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment ~~may shall~~ not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. The non-ad valorem special assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A municipality shall consider the recreational vehicle park's occupancy rates to ensure that any special assessment is fairly and reasonably apportioned among the recreational vehicle parks receiving the special benefit.

Section 3. Section 189.052, Florida Statutes, is amended to read:

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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189.052 Assessments levied on facilities regulated under chapter 513.—When an independent or dependent special district levies an assessment on a facility regulated under chapter 513, the assessment ~~may shall~~ not be based on the assertion that the facility is comprised of residential units. Instead, facilities regulated under chapter 513 shall be assessed in the same manner as a hotel, motel, or other similar facility. The assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A special district shall consider the recreational vehicle park's occupancy rates to ensure that any assessment is fairly and reasonably apportioned among the recreational vehicle parks receiving the special benefit.

Section 4. The amendments made by this act to ss. 125.0168, 166.223, and 189.052, Florida Statutes, first apply to the 2026 property tax roll.

Section 5. This act shall take effect upon becoming a law.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 78

INTRODUCER: Senator Osgood

SUBJECT: Home Hardening Products

DATE: November 14, 2025

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Shuler	Fleming	CA	Pre-meeting
2. _____	_____	FT	_____
3. _____	_____	AP	_____

I. Summary:

SB 78 permanently exempts from sales and use tax the sale of impact-resistant doors, garage doors, and windows.

The REC has not yet reviewed the bill.

The bill takes effect July 1, 2026.

II. Present Situation:

Florida Sales and Use Tax

Florida levies a 6 percent tax on the sale or rental of most items of tangible personal property,¹ admissions,² transient rentals,³ and a limited number of services.⁴ Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.⁵

The governing body of a county and school boards are authorized to levy local discretionary sales surtaxes in addition to the state sales tax.⁶ A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions”⁷ In

¹ Section 212.05(1), F.S.

² Section 212.04(1)(b), F.S.

³ Section 212.03(1)(a), F.S.

⁴ Section 212.05(1)(i), F.S.

⁵ Section 212.07(2), F.S.

⁶ Section 212.055, F.S.

⁷ Section 212.054(2)(a), F.S.

counties with discretionary sales surtaxes, the combined county and school board rates vary from 0.5 to 2 percent.⁸ Two counties, Citrus and Collier, have no discretionary sales surtax levies.⁹

Impact-resistant windows, doors, and garage doors are subject to Florida sales tax. However, chapter 2022-97, Laws of Florida, exempted these items from the sales and use tax for a two-year period lasting from July 1, 2022, through June 30, 2024.

Home Hardening Products

During the annual Atlantic hurricane season running from June 1 through November 30, Florida faces the real threat of hurricane impacts.¹⁰ While some areas of the state have a higher risk of a direct hit, since 1850, the entirety of Florida's coastline has been impacted by at least one hurricane.¹¹ Even if the storm makes landfall elsewhere, portions of the state hundreds of miles away may still be affected.¹² Often these far-reaching impacts are caused by winds, the strongest of which can be in excess of 155 mph.¹³ Florida's flat terrain means that winds may not dramatically weaken after landfall.¹⁴ For example, 2004's Hurricane Charley caused hurricane-force winds to hit Orlando, which was almost 100 miles away from where the storm made landfall.¹⁵

Largely because of hurricanes, Florida ranks #1 in the U.S. for total cumulative costs since 1980 from billion-dollar disasters—approximately \$450 billion.¹⁶ Recent storms have highlighted the costs facing Florida property owners, with 2024's Hurricane Debby causing over \$130 million in total estimated insured losses; Hurricane Helene causing over \$2.5 billion in total estimated insured losses (including over \$567 million in residential losses); and Hurricane Milton causing over \$4.7 billion in total estimated insured losses (including over \$3.2 billion in residential losses).¹⁷

During a hurricane, the risks of damage to a home imposed by windows and doors rank second behind the risks due to the failure of roof coverings.¹⁸ The threats of wind pressures and wind-borne debris can cause windows or doors to break or to be blown in, increasing the risk of not only water damage, but also that the roof of the home could lift off entirely.¹⁹

⁸ FLA. DEP'T OF REVENUE, *Discretionary Sales Surtax Information for June 1 through December 31, 2025*, available at https://floridarevenue.com/Forms_library/current/dr15dss_6-25.pdf (last visited Nov. 10, 2025).

⁹ *Id.*

¹⁰ FLA. STATE UNIV. FLA. CLIMATE CTR., *Hurricanes*, <https://climatecenter.fsu.edu/topics/hurricanes> (last visited Nov. 10, 2025).

¹¹ *Id.*

¹² *Id.*

¹³ *Id.*

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ Adam B. Smith, NOAA, *2024: An Active Year of U.S. Billion-dollar Weather and Climate Disasters*, Jan 10, 2025, <https://www.climate.gov/news-features/blogs/beyond-data/2024-active-year-us-billion-dollar-weather-and-climate-disasters> (last visited Nov. 10, 2025).

¹⁷ OFF. OF INS. REGUL., *Catastrophe Claims Data and Reporting*, <https://www.florir.com/tools-and-data/catastrophe-reporting> (last visited Nov. 10, 2025).

¹⁸ DIV. OF EMERGENCY MGMT., *Openings (Windows and Doors)*, HURRICANE RETROFIT GUIDE, https://apps.floridadisaster.org/hrg/content/openings/openings_index.asp (last visited Nov. 10, 2025).

¹⁹ *Id.*

Home hardening, which is synonymous with mitigation, can decrease the risk of damage during a storm.²⁰ Installing impact-resistant doors, garage doors, and windows are among the many options for retrofitting buildings that can help protect against windborne debris and wind pressures as they minimize the risk of the doors or windows breaking, bending, or otherwise failing.²¹ Impact-resistant doors and windows must be third-party tested and rated and should be selected according to state and local requirements for ratings and product approval.²²

III. Effect of Proposed Changes:

The bill amends s. 212.08, F.S., to permanently exempt from sales and use tax the sale of impact-resistant doors, garage doors, and windows.

The bill defines impact-resistant doors, garage doors, and windows as those systems designed to resist wind and wind-borne debris forces which are rated for impact resistance and wind pressure in accordance with test methods, standards, and specifications listed in the bill.

The bill takes effect July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

Subsection (b) of Art. VII, s. 18 of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the

²⁰ OFF. OF THE INS. CONSUMER ADVOCATE, *Mitigation*, <https://myfloridacfo.com/division/ica/planprepareprotect/Mitigation> (last visited Nov. 12, 2025).

²¹ See NAT'L ASS'N OF HOME BUILDERS, *Retrofit Improvements-Impact Resistant Doors*, available at <https://www.nahb.org/-/media/NAHB/advocacy/docs/top-priorities/codes/retrofit-improvements/retrofit-improvements-impact-resistant-doors-2020.pdf> (last visited Nov. 12, 2025); NAT'L ASS'N OF HOME BUILDERS, *Retrofit Improvements-Garage Door Reinforcement*, available at <https://www.nahb.org/-/media/NAHB/advocacy/docs/top-priorities/codes/retrofit-improvements/retrofit-improvements-impact-resistant-doors-2020.pdf> (last visited Nov. 12, 2025); BUILDING A SAFER FLORIDA, INC., *Window Systems*, June 2020, available at <https://www.buildingasafeflorida.org/assets/WindowsUpdate062520.pdf> (last visited Nov 12, 2025).

²² See NAT'L ASS'N OF HOME BUILDERS, *Retrofit Improvements-Impact Resistant Doors*, *supra* note 22.

mandates requirements do not apply to laws having an insignificant impact,^{23,24} which is \$2.4 million or less for Fiscal Year 2026-2027.²⁵

The REC has not reviewed the bill.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Section 19 of Article VII, Florida Constitution requires increased taxes or fees to be passed in a separate bill and by two-thirds vote of the membership of each house of the Legislature. This bill does not increase any taxes or fees; therefore, the increased tax or fee requirements do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The REC has not reviewed the bill; however, the REC reviewed HB 853 in 2025 which proposed a one-month exemption from sales and use tax for the retail sale of impact-resistant doors, garage doors, and windows. While the estimate adopted by the REC was for 1 month only, the data supporting this estimate indicated that the total annual negative impact to General Revenue could amount to \$308.5 million for Fiscal Year 2025-26.²⁶

B. Private Sector Impact:

The private sector will experience reduced costs associated with the purchase of impact-resistant doors, garage doors, and windows due to the sales and use tax exemption provided in the bill.

²³ FLA. CONST. art. VII, s. 18(d).

²⁴ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (September 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Nov. 12, 2025).

²⁵ Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025, <https://edr.state.fl.us/Content/conferences/population/demographicsummary.pdf> (last visited Nov. 12, 2025).

²⁶ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: HB 853*, 79-86 (Mar. 7, 2025), available at https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page79-86.pdf (last visited Nov. 14, 2025).

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 212.08 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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LEGISLATIVE ACTION

Senate

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House

The Committee on Community Affairs (Osgood) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Home hardening products; sales tax refund.—

(1) As used in this section, the term:

(a) "Department" means the Department of Revenue.

(b) "Eligible residential property" means a residential
property with a site-built dwelling for which a homestead
exemption has been granted under s. 196.031, Florida Statutes,
and which has a just value of \$700,000 or less.

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(c) "Home hardening product" means an impact-resistant door, an impact-resistant garage door, or an impact-resistant window.

(d) "Impact-resistant door" means an exterior door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

1. ASTM International E1886 and E1996;
2. American Architectural Manufacturers Association 506; or
3. Florida Building Code Testing Application Standard TAS 201, TAS 202, and TAS 203.

(e) "Impact-resistant garage door" means a garage door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

1. ASTM International E1886 and E1996;
2. American Architectural Manufacturers Association 506;
3. Florida Building Code Testing Application Standard TAS 201, TAS 202, TAS 203; or
4. ANSI/DASMA 115.

(f) "Impact-resistant window" means a window that is laminated or has been treated with a polycarbonate glazing system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

1. ASTM International E1886 and E1996;

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2. American Architectural Manufacturers Association 506; or
3. Florida Building Code Testing Application Standard TAS
201, TAS 202, and TAS 203.

(g) "Owner" means a person who holds the legal title to an
eligible residential property.

(h) "Purchase period" means retail purchases made during
the period of July 1, 2026, through June 30, 2028.

(i) "Site-built dwelling" means a dwelling constructed at
its permanent location. Site-built dwellings do not include
mobile homes, manufactured homes, trailers, or any home or
trailer that may be titled or registered in accordance with
chapter 319, Florida Statutes, or chapter 320, Florida Statutes.

(2) Home hardening products used on eligible residential
property are exempt from the tax imposed by chapter 212, Florida
Statutes, upon an affirmative showing to the satisfaction of the
department that the requirements of this section have been met,
in an amount up to \$500 per eligible residential property for
purchases made during the purchase period. This exemption inures
to the owner through a refund of previously paid taxes. To be
eligible to receive a refund, an owner must submit an
application to the department on a form approved by the
department which includes all of the following:

(a) The name and address of the owner claiming the refund.

(b) The address and assessment roll parcel number of the
eligible residential property for which a refund of previously
paid taxes is being sought.

(c) A sworn statement, submitted under penalty of perjury,
from the owner which specifies the actual cost of the exempt
home hardening products, the amount of sales tax paid in this

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state on the exempt home hardening products, and that the property is an eligible residential property. Copies of receipts evidencing payment of sales tax must be attached to the form.

(3) The owner may submit an application for only one eligible residential property.

(4) The owner must submit the refund application to the department between July 1, 2026, and June 30, 2028. Within 30 business days after receipt of the refund application, the department must determine if the application meets the requirements of this section. The department must issue a refund within 30 business days after it formally approves the application.

(5) The department is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other law, emergency rules adopted under this subsection are effective for the length of the exemption period and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 2. This act shall take effect upon becoming a law.

===== T I T L E A M E N D M E N T =====
And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled
An act relating to home hardening products; defining
terms; providing a sales tax exemption for home

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hardening products used on eligible residential property; specifying a limitation on exemptions; requiring property owners to submit an application to the Department of Revenue in order to be eligible; specifying information required to be included in such applications; providing that property owners may submit an application for only one residential property; requiring that refund applications be submitted within a specified timeframe; providing requirements for the department in issuing refunds; authorizing the department to adopt emergency rules; specifying the timeframe such rules are effective; authorizing the renewal of such rules; providing an effective date.

By Senator Osgood

32-00283A-26

202678

A bill to be entitled

An act relating to home hardening products; amending s. 212.08, F.S.; defining terms; exempting from sales and use tax impact-resistant doors, garage doors, and windows; providing an effective date.

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

Section 1. Paragraph (ffff) is added to subsection (7) of section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(ffff) Home hardening products.—

1. For purposes of this paragraph, the term:

a. "Impact-resistant door" means an exterior door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

(I) ASTM International E1886 and E1996;

(II) American Architectural Manufacturers Association 506;

or

(III) Florida Building Code Testing Application Standards TAS 201, TAS 202, and TAS 203.

b. "Impact-resistant garage door" means a garage door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

(I) ASTM International E1886 and E1996;

(II) American Architectural Manufacturers Association 506;

(III) Florida Building Code Testing Application Standards TAS 201, TAS 202, TAS 203; or

(IV) ANSI/DASMA 115.

c. "Impact-resistant window" means a window that is laminated or has been treated with a polycarbonate glazing

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59 system designed to resist wind and wind-borne debris forces
60 which is rated for impact resistance and wind pressure in
61 accordance with any of the following most recent sets of test
62 methods, standards, and specifications:

63 (I) ASTM International E1886 and E1996;

64 (II) American Architectural Manufacturers Association 506;

65 or

66 (III) Florida Building Code Testing Application Standards
67 TAS 201, TAS 202, and TAS 203.

68 2. Impact-resistant doors, impact-resistant garage doors,
69 and impact-resistant windows are exempt from the tax imposed by
70 this chapter.

71 Section 2. This act shall take effect July 1, 2026.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 208

INTRODUCER: Senator McClain

SUBJECT: Land Use and Development Regulations

DATE: November 14, 2025 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Hackett	Fleming	CA	Pre-meeting
2.			JU	
3.			RC	

I. Summary:

SB 208 amends various provisions of law relating to compatibility, infill residential development, and building design regulations.

The bill redefines the definition of “compatibility” within the Community Planning Act to specify that the term does not require identical development, and that all residential land uses are compatible if they fall within the same residential land use category in the local government’s comprehensive plan. The bill forbids regulations from denying, conditioning, or delaying approval of residential development on the basis of compatibility issues if the proposed residential use is located adjacent to existing residential development within the same land use category.

With regard to infill residential development, the bill provides as a definition the development of one or more parcels of no more than 100 acres in size within a residential future land use category and a residential zoning district that is contiguous on the majority of all sides by residential development. The bill provides that an application for an infill residential development must be administratively approved without public hearing and treated as a conforming use if the proposed development meets certain standards.

The bill also provides requirements around fees and charges in connection with the review, processing, and inspection of a residential development.

With regards to building design elements, the bill provides that regulations related to building design elements may not be applied to development within planned unit developments or master planned communities on the basis of local ordinance or resolution that was not adopted as part of the approval documents for the planned unit development or master planned community. The bill also provides a new definition for “architectural review board” which specifies that the exception permitting building design regulation only applies to private associations’ boards.

The bill takes effect July 1, 2026.

II. Present Situation:

Comprehensive Plans

The Community Planning Act provides counties and municipalities with the power to plan for future development by adopting comprehensive plans.¹ Each county and municipality must maintain a comprehensive plan to guide future development.²

All development, both public and private, and all development orders approved by local governments must be consistent with the local government's comprehensive plan.³ A comprehensive plan is intended to provide for the future use of land, which contemplates a gradual and ordered growth, and establishes a long-range maximum limit on the possible intensity of land use.

A locality's comprehensive plan lays out the locations for future public facilities, including roads, water and sewer facilities, neighborhoods, parks, schools, and commercial and industrial developments. A comprehensive plan is made up of 10 required elements, each laying out regulations for a different facet of development.⁴

The 10 required elements consider and address capital improvements; future land use plan; transportation; general sanitary sewer, solid waste, drainage, potable water, and natural groundwater aquifer recharge; conservation; recreation and open space; housing; coastal management; intergovernmental coordination; and property rights. Other plans and programs may be added as optional elements to a comprehensive plan.⁵

Future Land Use Element

Comprehensive plans must contain an element regarding future land use that designates proposed future general distribution, location, and extent of the uses of land for a number of uses and categories of public and private uses of land.⁶ Each future land use category must be defined in terms of uses included, and must include standards to be followed in the control and distribution of population densities and building and structure intensities.⁷ The proposed distribution, location, and extent of the various categories of land use must be shown on a land use map or map series. Future land use plans and plan amendments are based on surveys, studies, and data regarding the area.⁸

¹ Section 163.3167(1), F.S.

² Section 163.3167(2), F.S.

³ Section 163.3194(3), F.S.

⁴ Section 163.3177(3) and (6), F.S.

⁵ *Id.*

⁶ Section 163.3177(6)(a), F.S. Applicable uses and categories of public and private uses of land include, but are not limited to, residential, commercial, industrial, agricultural, recreational, conservation, educational, and public facilities. S. 163.3177(6)(a)10., F.S.

⁷ Section 163.3177(6)(a)1., F.S.

⁸ Section 163.3177(6)(a)2., F.S.

A comprehensive plan's future land use element establishes a range of allowable uses and densities and intensities over large areas, and the specific use and intensities for specific parcels within that range are decided by a more detailed, implementing zoning map.⁹

Compatibility

The future land use element must consider what uses are compatible with one another to guide rezoning requests, development orders, and plan amendments.¹⁰ Compatibility means "a condition in which land uses or conditions can coexist in relative proximity to each other in a stable fashion over time such that no use or condition is unduly negatively impacted directly or indirectly by another use or condition."¹¹ In other words, the compatibility requirement permits local governments to consider whether a proposed use can peacefully coexist with existing uses.

Local governments, through the future land use plan, are responsible for ensuring compatibility of uses on adjacent lands, and particularly those lands in proximity to military installations and airports.¹² To act on this requirement, land use regulations are required to contain specific and detailed provisions necessary to ensure the compatibility of adjacent land uses.¹³ In practice, these regulations take the form of zoning codes with compatibility standards for height, density, setbacks, parking, and other general regulations on what types of developments can coexist.¹⁴

Comprehensive Plan Amendments

Development that does not conform to the comprehensive plan may not be approved by a local government unless the local government amends its comprehensive plan first. State law requires a proposed comprehensive plan amendment to receive two public hearings, the first held by the local planning board, and subsequently by the governing board.¹⁵

Any affected person may challenge whether a plan or plan amendment complies with the Act by petitioning the Division of Administrative Hearings (DOAH) for a formal hearing.¹⁶ An administrative law judge must hold a hearing in the affected local jurisdiction on whether the plan or plan amendment is in compliance.¹⁷ In challenges filed by an affected person, the comprehensive plan or plan amendment shall be determined to be in compliance if the local government's determination of compliance is fairly debatable. If the administrative law judge recommends that the amendment be found in compliance, the judge shall submit the recommended order to the state land planning agency for a final order in its favor.¹⁸

A comprehensive plan amendment may be classified as a small-scale amendment if the amendment involves less than 50 acres of land, does not impact land located in an area of critical

⁹ Richard Grosso, A Guide to Development Order "Consistency" Challenges Under Florida Statutes Section 163.3215, 34 J. Envtl. L. & Litig. 129, 154 (2019) citing Brevard Cty. v. Snyder, 627 So. 2d 469, 475 (Fla. 1993).

¹⁰ Section 163.3194(3), F.S.

¹¹ Section 163.3164(9), F.S.

¹² Section 163.3177(6)(a)2., F.S.

¹³ Section 163.3202(2)(b), F.S.

¹⁴ See, e.g., City of Maitland Municipal Code, s. 5.10 Residential Compatibility Standards.

¹⁵ Sections 163.3174(4)(a) and 163.3184, F.S.

¹⁶ Section 163.3184(5)(a), F.S.

¹⁷ Section 163.3184(5)(c), F.S.

¹⁸ Section 163.3184(5)(e), F.S.

state concern, preserves the internal consistency of the overall local comprehensive plan, and does not require substantive changes to the text of the plan.¹⁹ Any affected person may challenge a small scale plan amendment by petitioning DOAH for a hearing. An administrative law judge must hold a hearing in the affected jurisdiction.²⁰ Attorney fees and costs are awarded in administrative proceedings before DOAH only if the non-prevailing adverse party participated in the proceedings for an improper purpose.²¹

Land Development Regulations

Comprehensive plans are implemented via land development regulations. Land development regulations are ordinances enacted by governing bodies for the regulation of any aspect of development and includes any local government zoning, rezoning, subdivision, building construction, or sign regulations or any other regulations controlling the development of land.²²

Each county and municipality must adopt and enforce land development regulations which are consistent with and implement their adopted comprehensive plan.²³ Local governments are encouraged to use innovative land development regulations²⁴ and may adopt measures for the purpose of increasing affordable housing using land-use mechanisms.²⁵ Land development regulations relating to all public and private development, including special district projects, must be consistent with the local comprehensive plan.²⁶

Building Design Elements

Some land development regulations touch building design elements, such as external paint color, architectural styling, building material, and location of windows and doors.²⁷ In 2021,²⁸ the Legislature preempted local governments from applying land development regulations relating to building design elements to single-family or two-family dwellings except in certain situations, including:

- Dwellings on the National Register of Historic Places;
- Regulations adopted in order to implement the National Flood Insurance Program;
- Dwellings within a community redevelopment area;
- Dwellings located within a planned unit development or master planned community created before July 1, 2023; and
- Dwellings located within the jurisdiction of a local government that has a design review board or architectural review board created before 2020.²⁹

¹⁹ Section. 163.3187(1), F.S. If the amendment involves a site within an area of rural opportunity, the proposed small scale amendment may involve up to 100 acres. Section 163.3187(3), F.S.

²⁰ Section 163.3187(5)(a), F.S.

²¹ Section 120.595(1)(b), F.S. “Improper purpose” is defined as participating “in a proceeding pursuant to s. 120.57(1) primarily to harass or to cause unnecessary delay or for frivolous purpose or to needlessly increase the cost of litigation, licensing, or securing the approval of an activity.” Section 120.595(1)(e)1., F.S.

²² Section 163.3164, F.S.

²³ Section 163.3202, F.S.

²⁴ Section 163.3202(3), F.S.

²⁵ Sections 125.01055 and 166.04151, F.S.

²⁶ See ss. 163.3161(6) and 163.3194(1)(a), F.S.

²⁷ Section 163.3202(5)(b)1., F.S.

²⁸ Chapter 2021-201, section 1, Laws of Fla.

²⁹ Section 163.3202(5), F.S.

III. Effect of Proposed Changes:

Compatibility

Section 1 in part amends s. 163.3164, F.S., to elaborate upon the definition of “compatibility” for the purposes of the Community Planning Act. The term is newly defined to mean the condition in which land uses within the same land use category can reasonably coexist in a stable and enduring manner without creating undue adverse impacts. The term does not require identical development, and all residential land uses are compatible if they fall within the same residential land use category in the local government’s comprehensive plan.

Section 2 in part amends s. 163.3202, F.S., to provide that land development regulations may not deny, condition, or delay approval of residential development on the basis of compatibility issues if the proposed residential use is located adjacent to existing residential development within the same land use category.

Infill Residential Development

Section 1 also provides a new definition for “infill residential development.” The term is defined as the development of one or more parcels of no more than 100 acres in size within a residential future land use category and a residential zoning district that is contiguous on the majority of all sides by residential development. For the purposes of this definition, “contiguous” is defined as the touching, bordering, or adjoining along a boundary including properties that would be contiguous if not separated by a roadway, railroad, canal, or other public easement.

Section 2 in part provides that an application for an infill residential development must be administratively approved without requiring a comprehensive plan amendment, rezoning, variance, or any other public hearing if the proposed development is consistent with current development standards and the density of the proposed development is the same as the average density of contiguous properties. A development so authorized must be treated as a conforming use notwithstanding the local government’s comprehensive plan, future land use designation, or zoning.

The section also provides requirements around fees and charges in connection with the review, processing, and inspection of a residential development. Such fee or charge must be limited to the actual cost of the service provided, must be clearly itemized and published on the local government’s fee schedule, and may not exceed statutory limits where applicable. Additionally, fees, charges, and exactions for infill residential developments must not be based on a percentage of construction costs, site costs, or project valuation.

Building Design Elements

Section 2 in part provides that regulations related to building design elements may not be applied to development within planned unit developments or master planned communities on the basis of local ordinance or resolution that was not adopted as part of the approval documents for the planned unit development or master planned community.

The section provides a new definition for “architectural review board,” meaning a body established and maintained by a private association to review and approve building design elements on private property. The effect of this language is that local governments’ architectural review boards which existed prior to 2020 may no longer continue to apply regulations related to building design elements. The statute contains exceptions for both architectural review boards and design review boards, while only the former is narrowed by this bill.

Section 3 amends s. 212.055, F.S., to correct a cross-reference.

Section 4 provides that the bill takes effect July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends sections 163.3164, 163.3202, and 212.055 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator McClain

9-00188-26

2026208__

1 A bill to be entitled
 2 An act relating to land use and development
 3 regulations; amending s. 163.3164, F.S.; revising the
 4 definition of the term "compatibility"; defining the
 5 terms "infill residential development" and
 6 "contiguous"; amending s. 163.3202, F.S.; prohibiting
 7 local land development regulations from requiring the
 8 denial of, or conditioning or delaying the approval
 9 of, residential development on the basis of a lack of
 10 compatibility under certain circumstances; revising
 11 the circumstances under which land development
 12 regulations may be applied to a single-family or two-
 13 family dwelling; defining the term "architectural
 14 review board"; requiring the approval of infill
 15 residential development applications in certain
 16 circumstances; requiring the treatment of certain
 17 developments as a conforming use; prohibiting local
 18 land development regulations from conditioning the
 19 approval of an application for certain residential
 20 development on the payment of certain fees, charges,
 21 or exactions; requiring that a fee or charge imposed
 22 by a local government in connection with the review,
 23 processing, or inspection of a residential development
 24 application meet certain requirements; prohibiting the
 25 withholding or delay of approval of, or imposition of
 26 certain conditions on, a residential development
 27 application under certain circumstances; amending s.
 28 212.055, F.S.; conforming a cross-reference; providing
 29 an effective date.

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

9-00188-26

2026208__

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 31 Be It Enacted by the Legislature of the State of Florida:
 32
 33 Section 1. Present subsections (22) through (54) of section
 34 163.3164, Florida Statutes, are redesignated as subsections (23)
 35 through (55), respectively, a new subsection (22) is added to
 36 that section, and subsection (9) of that section is amended, to
 37 read:
 38 163.3164 Community Planning Act; definitions.—As used in
 39 this act:
 40 (9) "Compatibility" means a condition in which land uses or
 41 conditions within the same land use category can reasonably
 42 coexist in relative proximity to each other in a stable and
 43 enduring manner without creating undue adverse impacts on each
 44 other. Compatibility requires a reasonable ability to fit within
 45 the existing community fabric but does not require uniformity or
 46 identical development. Residential land uses are compatible if
 47 they fall within the same residential land use category as
 48 designed in the local government's comprehensive plan ~~fashion~~
 49 ~~over time such that no use or condition is unduly negatively~~
 50 ~~impacted directly or indirectly by another use or condition.~~
 51 (22) "Infill residential development" means the development
 52 of one or more parcels that are no more than 100 acres in size
 53 within a future land use category that allows a residential use
 54 and any zoning district that allows a residential use and which
 55 parcels are contiguous with residential development on at least
 56 50 percent of the parcels' boundaries. For purposes of this
 57 subsection, the term "contiguous" means touching, bordering, or
 58 adjoining along a boundary and includes properties that would be

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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contiguous if not separated by a roadway, railroad, canal, or other public easement.

Section 2. Paragraph (b) of subsection (2) and paragraphs (a) and (b) of subsection (5) of section 163.3202, Florida Statutes, are amended, and subsections (8) and (9) are added to that section, to read:

163.3202 Land development regulations.—

(2) Local land development regulations shall contain specific and detailed provisions necessary or desirable to implement the adopted comprehensive plan and shall at a minimum:

(b) Regulate the use of land and water for those land use categories included in the land use element and ensure the compatibility of adjacent uses and provide for open space. However, the land development regulations may not require the denial of, or condition or delay the approval of, residential development on the basis of a lack of compatibility if the proposed residential use is located adjacent to, or across a public right-of-way from, any existing residential development within the same land use category.

(5)(a) Land development regulations relating to building design elements may not be applied to a single-family or two-family dwelling unless:

1. The dwelling is listed in the National Register of Historic Places, as defined in s. 267.021(5); is located in a National Register Historic District; or is designated as a historic property or located in a historic district, under the terms of a local preservation ordinance;

2. The regulations are adopted in order to implement the National Flood Insurance Program;

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3. The regulations are adopted pursuant to and in compliance with chapter 553;

4. The dwelling is located in a community redevelopment area, as defined in s. 163.340(10);

5. The regulations are required to ensure protection of coastal wildlife in compliance with s. 161.052, s. 161.053, s. 161.0531, s. 161.085, s. 161.163, or chapter 373;

6. The dwelling is located in a planned unit development or master planned community created pursuant to a local ordinance, resolution, or other final action approved by the local governing body before July 1, 2023, provided that such regulations were expressly adopted as part of the approval documents for the planned unit development or master planned community; or

7. The dwelling is located within the jurisdiction of a local government that has a design review board or an architectural review board created by ordinance before January 1, 2020, and such board has continuously existed since that date. A local government may not create, recreate, or expand the jurisdiction of such a board after January 1, 2020, for the purpose of regulating single-family or two-family dwellings.

(b) For purposes of this subsection, the term:

1. "Architectural review board" means a body established and maintained by a private homeowners' association, property owners' association, or condominium association under chapter 718 or chapter 720 which is authorized by recorded covenants or governing documents to review and approve building design elements on private property. The term does not include any board, committee, or panel created or controlled by a local

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government.

2. "Building design elements" means the external building color; the type or style of exterior cladding material; the style or material of roof structures or porches; the exterior nonstructural architectural ornamentation; the location or architectural styling of windows or doors; the location or orientation of the garage; the number and type of rooms; and the interior layout of rooms. The term does not include the height, bulk, orientation, or location of a dwelling on a zoning lot; or the use of buffering or screening to minimize potential adverse physical or visual impacts or to protect the privacy of neighbors.

3.2- "Planned unit development" or "master planned community" means an area of land that is planned and developed as a single entity or in approved stages with uses and structures substantially related to the character of the entire development, or a self-contained development in which the subdivision and zoning controls are applied to the project as a whole rather than to individual lots.

(8) Notwithstanding any ordinance to the contrary, an application for an infill residential development must be administratively approved without requiring a comprehensive plan amendment, rezoning, variance, or any other public hearing by any board or reviewing body if the proposed infill residential development is consistent with current development standards and the density of the proposed infill residential development is the same as the average density of contiguous properties. A development authorized under this subsection must be treated as a conforming use, notwithstanding the local government's

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comprehensive plan, future land use designation, or zoning.

(9) (a) Land development regulations may not condition the approval of an application for infill residential development, or any other residential development authorized under this act, on the payment of any fee, charge, or exaction based on a percentage of construction costs, site costs, or project valuation.

(b) Any fee or charge imposed by a local government in connection with the review, processing, or inspection of a residential development application must meet all of the following requirements:

1. Must be limited to the actual cost of the service provided by the local government.

2. Must be clearly itemized and published on the local government's fee schedule.

3. May not exceed the limits established for building and inspection fees under s. 553.80.

(c) The approval of a residential development application may not be withheld or delayed because of nonpayment, or conditioned on payment, of a fee or charge imposed in violation of this subsection.

Section 3. 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

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 175 authorized to levy; the rate or rates which may be imposed; the
 176 maximum length of time the surtax may be imposed, if any; the
 177 procedure which must be followed to secure voter approval, if
 178 required; the purpose for which the proceeds may be expended;
 179 and such other requirements as the Legislature may provide.
 180 Taxable transactions and administrative procedures shall be as
 181 provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this
 184 subsection and any accrued interest shall be expended by the
 185 school district, within the county and municipalities within the
 186 county, or, in the case of a negotiated joint county agreement,
 187 within another county, to finance, plan, and construct
 188 infrastructure; to acquire any interest in land for public
 189 recreation, conservation, or protection of natural resources or
 190 to prevent or satisfy private property rights claims resulting
 191 from limitations imposed by the designation of an area of
 192 critical state concern; to provide loans, grants, or rebates to
 193 residential or commercial property owners who make energy
 194 efficiency improvements to their residential or commercial
 195 property, if a local government ordinance authorizing such use
 196 is approved by referendum; or to finance the closure of county-
 197 owned or municipally owned solid waste landfills that have been
 198 closed or are required to be closed by order of the Department
 199 of Environmental Protection. Any use of the proceeds or interest
 200 for purposes of landfill closure before July 1, 1993, is
 201 ratified. The proceeds and any interest may not be used for the
 202 operational expenses of infrastructure, except that a county
 203 that has a population of fewer than 75,000 and that is required

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 204 to close a landfill may use the proceeds or interest for long-
 205 term maintenance costs associated with landfill closure.
 206 Counties, as defined in s. 125.011, and charter counties may, in
 207 addition, use the proceeds or interest to retire or service
 208 indebtedness incurred for bonds issued before July 1, 1987, for
 209 infrastructure purposes, and for bonds subsequently issued to
 210 refund such bonds. Any use of the proceeds or interest for
 211 purposes of retiring or servicing indebtedness incurred for
 212 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(42) ~~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

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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

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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

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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 4. This act shall take effect July 1, 2026.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Commerce and Tourism, *Chair*
Appropriations Committee on Higher Education
Appropriations Committee on Transportation,
Tourism, and Economic Development
Community Affairs
Fiscal Policy
Health Policy
Judiciary

JOINT COMMITTEE:

Joint Administrative Procedures Committee

SENATOR TOM LEEK

7th District

November 12, 2025

The Honorable Stan McClain
Chair of Committee on Community Affairs
315 Knott Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Honorable Chair McClain:

Please excuse my absence from the Committee on Community Affairs scheduled for Tuesday, November 18th, 2025.

Thank you for understanding, if you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tom Leek", written over a horizontal line.

Sen. Tom Leek
Florida Senator, District 7

REPLY TO:

- ☐ 4475 US 1 South, Suite 404, St. Augustine, Florida 32086 (386) 446-7610
- ☐ 310 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5007

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore