

1 a county or municipality adopts an impact fee by ordinance or
2 a special district adopts an impact fee by resolution, the
3 governing authority complies with this section.

4 (3) An impact fee adopted by ordinance of a county or
5 municipality or by resolution of a special district must, at
6 minimum:

7 (a) Require that the calculation of the impact fee be
8 based on the most recent and localized data.

9 (b) Significantly address affordable housing by
10 waiving, exempting, or deferring impact fees; paying impact
11 fees for affordable housing units out of another revenue
12 source; or establishing a significant affordable housing
13 program.

14 (c) Provide for accounting and reporting of impact fee
15 collections and expenditures. If a local governmental entity
16 imposes an impact fee to address its infrastructure needs, the
17 entity shall account for the revenues and expenditures of such
18 impact fee in a separate accounting fund.

19 (d) Limit administrative charges for the collection of
20 impact fees to actual costs.

21 (e) Require that notice be provided no less than 90
22 days before the effective date of an ordinance or resolution
23 imposing a new or amended impact fee.

24 (f) Address whether credits should be granted for
25 future local tax payments for capital improvements, outside
26 funding sources, and in-kind contributions by the developer.

27 (4) Certified public accountants conducting audits of
28 local governmental entities and district school boards shall
29 report, as part of the audit, whether or not the local
30 governmental entity or district school board has complied with
31 this section and whether or not the revenues generated by each

1 impact fee are spent in accordance with local laws pertaining
2 to impact fees.

3 (5) Notwithstanding any other state law or any local
4 ordinance the term "sales price" in s. 212.02 excludes the
5 amount paid for a permit fee or an impact fee.

6 Section 2. This act shall take effect July 1, 2006.

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8 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
9 COMMITTEE SUBSTITUTE FOR
10 CS/SB 1196

11 This committee substitute requires that certified public
12 accountants conducting audits of local governments and school
13 districts must report whether the audited entities are
14 complying with impact fee laws and ordinances. It provides
15 that, notwithstanding any other state law or any local
16 ordinance, the term "sales price" in s. 212.02, F.S., excludes
17 the amount paid for a permit fee or an impact fee.

18 It removes all references to distribution of documentary stamp
19 tax revenue.
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