By the Committees on Government Efficiency Appropriations; Community Affairs; and Senator Constantine

593-2409-06

1	A bill to be entitled
2	An act relating to impact fees; creating s.
3	163.31801, F.S.; creating the "Florida Impact
4	Fee Act"; providing legislative intent;
5	requiring that an impact fee meet certain
6	specified requirements concerning calculation
7	of the fee, affordable housing, accounting for
8	revenues and expenditures, provision of notice,
9	collection of administrative costs, and the
10	application of credits; providing reporting
11	requirements for specific impact fees;
12	excluding an impact fee or a permit fee from
13	the definition of the term "sales price" in s.
14	212.02, F.S.; providing an effective date.
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16	Be It Enacted by the Legislature of the State of Florida:
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18	Section 1. Section 163.31801, Florida Statutes, is
19	created to read:
20	163.31801 Impact fees; short title; intent;
21	definitions; ordinances levying impact fees
22	(1) This section may be cited as the "Florida Impact
23	Fee Act."
24	(2) The Legislature finds that impact fees are an
25	important source of revenue for a local government to use in
26	funding the infrastructure necessitated by new growth. The
27	Legislature further finds that impact fees are an outgrowth of
28	the home rule power of a local government to provide certain
29	services within its jurisdiction. Due to the growth of impact
30	fee collections and local governments' reliance on impact
31	fees, it is the intent of the Legislature to ensure that, when

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

Τ.	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 <u>CS/SB 1196</u>
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11	This committee substitute requires that certified public
12	accountants conducting audits of local governments and school districts must report whether the audited entities are
13	complying with impact fee laws and ordinances. It provides that, notwithstanding any other state law or any local
14	ordinance, the term "sales price" in s. 212.02, F.S., exclud the amount paid for a permit fee or an impact fee.
15	It removes all references to distribution of documentary stamp
16	tax revenue.
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