

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 and collection of administrative costs;
10 requiring inclusion of an affidavit certifying
11 compliance with the act in certain audits of
12 financial statements of a local government
13 entity or a school board provided to the
14 Auditor General; 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

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.

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

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

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

23 (4) Audits of financial statements of local
24 governmental entities and district school boards which are
25 performed by a certified public accountant pursuant to s.
26 218.39 and submitted to the Auditor General must include an
27 affidavit signed by the chief financial officer of the local
28 governmental entity or district school board stating that the
29 local governmental entity or district school board has
30 complied with this section.

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