CS for CS for SB 1196

Second Engrossed

A bill to be entitled 1 2 An act relating to impact fees; creating s. 3 163.31801, F.S.; creating the "Florida Impact Fee Act"; providing legislative intent; 4 5 requiring that an impact fee meet certain б specified requirements concerning calculation 7 of the fee, accounting for revenues and 8 expenditures, provision of notice, and 9 collection of administrative costs; requiring inclusion of an affidavit certifying compliance 10 with the act in certain audits of financial 11 statements of a local government entity or a 12 13 school board provided to the Auditor General; 14 providing an effective date. 15 Be It Enacted by the Legislature of the State of Florida: 16 17 18 Section 1. Section 163.31801, Florida Statutes, is 19 created to read: 163.31801 Impact fees; short title; intent; 20 definitions; ordinances levying impact fees. --21 22 (1) This section may be cited as the "Florida Impact 23 Fee Act." 24 (2) The Legislature finds that impact fees are an important source of revenue for a local government to use in 25 funding the infrastructure necessitated by new growth. The 26 Legislature further finds that impact fees are an outgrowth of 27 28 the home rule power of a local government to provide certain 29 services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact 30 fees, it is the intent of the Legislature to ensure that, when 31

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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
б	minimum:
7	(a) Require that the calculation of the impact fee be
8	based on the most recent and localized data.
9	(b) Provide for accounting and reporting of impact fee
10	collections and expenditures. If a local governmental entity
11	imposes an impact fee to address its infrastructure needs, the
12	entity shall account for the revenues and expenditures of such
13	impact fee in a separate accounting fund.
14	(c) Limit administrative charges for the collection of
15	impact fees to actual costs.
16	(d) Require that notice be provided no less than 90
17	days before the effective date of an ordinance or resolution
18	imposing a new or amended impact fee.
19	(4) Audits of financial statements of local
20	governmental entities and district school boards which are
21	performed by a certified public accountant pursuant to s.
22	218.39 and submitted to the Auditor General must include an
23	affidavit signed by the chief financial officer of the local
24	governmental entity or district school board stating that the
25	local governmental entity or district school board has
26	complied with this section.
27	Section 2. This act shall take effect July 1, 2006.
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