

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) 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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