

CHAMBER ACTION

1 The Fiscal Council recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

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6 A bill to be entitled

7 An act relating to impact fees; creating s. 163.31801,
8 F.S.; creating the "Florida Impact Fee Act"; providing
9 legislative intent; requiring that an impact fee meet
10 specified requirements; requiring certain audits to
11 include a report on compliance with laws relating to
12 impact fees; requiring local governments imposing impact
13 fees to provide certain revenue credits; providing an
14 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 created
19 to read:

20 163.31801 Impact fees; short title; intent; minimum
21 requirements; audits; credits.--

22 (1) SHORT TITLE.--This section may be cited as the
23 "Florida Impact Fee Act."

24 (2) FINDINGS AND INTENT.--The Legislature finds that
25 impact fees are an important source of revenue for local
26 governments to fund the infrastructure necessitated by new
27 growth. The Legislature further finds that impact fees are an
28 outgrowth of local governments' home rule powers to provide
29 certain services within their jurisdictions. Due to the growth
30 of impact fee collections and local governments' reliance on
31 impact fees to fund infrastructure necessitated by new growth,
32 it is the intent of the Legislature to ensure that when a county
33 or municipality enacts an impact fee by ordinance, or a special
34 district enacts an impact fee by resolution, the governing
35 authority complies with this section.

36 (3) MINIMUM REQUIREMENTS.--An impact fee ordinance or
37 resolution must:

38 (a) Premise its impact fee calculations upon the most
39 recent and localized data.

40 (b) Significantly address affordable housing by either
41 waiving, exempting, deferring, or paying impact fees for
42 affordable housing units out of another revenue source or
43 establishing a significant affordable housing program.

44 (c) Provide for accounting and reporting of impact fee
45 collections and expenditures. Specifically, each local
46 governmental entity that imposes an impact fee to address
47 infrastructure needs shall account for the revenues and
48 expenditures of each impact fee within a separate accounting
49 fund.

50 (d) Limit administrative charges for impact fee
51 collections to actual cost.

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52 (e) Provide notice of not less than 90 days before the
53 effective date of a new impact fee ordinance or resolution or an
54 amendment to an existing impact fee ordinance or resolution.

55 (4) AUDITS.--Certified public accountants conducting
56 audits of local governmental entities and district school boards
57 shall report, as part of the audit, whether or not the local
58 governmental entity or district school board has complied with
59 this section and local laws pertaining to impact fees.

60 (5) REVENUE CREDITS.--A local government imposing an
61 impact fee shall also provide a credit for all taxes or other
62 payments of any kind through state, federal, or other revenues
63 anticipated to be expended to construct capital outlay projects
64 of the same type for which the impact fee is imposed.

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