HB 1075 2009

A bill to be entitled

An act relating to impact fees; amending s. 163.31801, F.S.; authorizing a county, municipality, or special district to wholly or partially exempt by specified means affordable housing from payment of impact fees if the local government conditions the exemption upon certain requirements; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 163.31801, Florida Statutes, is amended to read:

163.31801 Impact fees; short title; intent; definitions; ordinances levying impact fees; exemption for affordable housing.--

- (1) This section may be cited as the "Florida Impact Fee Act."
- important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

Page 1 of 3

HB 1075 2009

(3) An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at minimum:

- (a) Require that the calculation of the impact fee be based on the most recent and localized data.
- (b) Provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such impact fee in a separate accounting fund.
- (c) Limit administrative charges for the collection of impact fees to actual costs.
- (d) Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or amended impact fee.
- (4) Any county or municipality may by ordinance, or a special district may by resolution, wholly or partially exempt from payment of impact fees housing that is designed to be affordable as defined in s. 420.0004, if the local governmental entity requires, as a condition to such exemption, that the housing is affordable to:
 - (a) The initial purchaser or renter; and
- (b) Any subsequent purchaser or renter for a period of at least 15 years after the date of issuance of the certificate of occupancy.
- (5)(4) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39

HB 1075 2009

and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

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Section 2. This act shall take effect July 1, 2009.