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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/31/2025	.	
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The Committee on Community Affairs (DiCeglie) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Present subsections (39) through (54) of section 163.3164, Florida Statutes, are redesignated as subsections (40) through (55), respectively, and a new subsection (39) is added to that section, to read:

163.3164 Community Planning Act; definitions.—As used in this act:



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(39) "Plan-based methodology" means the use of the most recent and localized data to project growth within a jurisdiction over a 6-year period and the anticipated capacity impacts created by that projected growth, and the creation of a list of capital improvements or infrastructure as defined in s. 163.31801(3) to be constructed in a defined time period to mitigate those impacts as part of a new or updated impact fee study.

Section 2. Present paragraphs (a) and (b) of subsection (3) of section 163.31801, Florida Statutes, are redesignated as paragraphs (b) and (c), respectively, a new paragraph (a) is added to that subsection, and paragraph (g) of subsection (6) of that section is amended, to read:

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—

(3) For purposes of this section, the term:

(a) "Extraordinary circumstances" means the measurable effects of development which will require mitigation by the affected local government and which exceed the total of the current adopted impact fee amount combined with any increase as provided in paragraphs (6)(c), (d), and (e) in less than 4 years.

(6) A local government, school district, or special district may increase an impact fee only as provided in this subsection.

(g) A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under paragraph (b), paragraph (c), paragraph (d), or paragraph (e) by establishing the need for



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such increase in full compliance with the requirements of subsection (4), provided the following criteria are met:

1. A demonstrated-need study using plan-based methodology justifying any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations.

a. An increase in a nontransportation impact fee may not be adopted unless the extraordinary circumstances demonstrated in the demonstrated-need study include at least two of the following:

(I) The population of the local government's jurisdiction over the past 5 years exceeds, by at least 10 percent, the population estimates and projections used to justify the most recent impact fee increase.

(II) The average number of building permits issued by the local government over the past 5 years exceeds, by at least 10 percent, building permit estimates and projections used to justify the most recent impact fee increase.

(III) The employment base within the local jurisdiction over the past 5 years exceeds the employment estimates and projections used to justify the most recent impact fee.

(IV) The existing level of service grade will be lowered without an increase in the impact fee rate.

b. An increase in a transportation impact fee may not be adopted unless the extraordinary circumstances demonstrated in the demonstrated-need study include at least three of the



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following:

(I) Any condition provided in sub-subparagraph a.

(II) Cost growth over the past 5 years which exceeds, by an average of at least 10 percent, the Federal Highway Administration's National Highway Construction Cost index average used to justify the previous impact fee increase.

(III) The vehicle miles traveled in the past 5 years exceed, by at least 10 percent, the Department of Transportation's vehicle miles traveled index average used to justify the most recent impact fee.

(IV) The per-lane mile cost estimates for construction for the past 5 years exceed, by at least 10 percent, the Department of Transportation average used to justify the most recent impact fee.

c. An increase in an impact fee for an independent special district may not be adopted unless the extraordinary circumstances demonstrated in the demonstrated-need study include all of the following:

(I) The amount of growth experienced in the past 5 years and anticipated within the district requires a significant immediate infrastructure investment to serve such growth which will need to be financed by the special district with impact fees.

(II) The cost of infrastructure investment required to be financed by the district in the next 5 years is increasing the need for public facilities and has a direct impact on the fee amount needed to finance the additional infrastructure for the benefit of the growth.

(III) The existing level of service will be impacted



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without an increase in the impact fee rate.

2. The local government jurisdiction has held not fewer  
~~less~~ than two publicly noticed workshops dedicated to the  
extraordinary circumstances necessitating the need to exceed the  
phase-in limitations set forth in paragraph (b), paragraph (c),  
paragraph (d), or paragraph (e).

3. The impact fee increase ordinance is approved by at  
least a two-thirds vote of the governing body.

A local government may not increase an impact fee rate beyond  
the phase-in limitations under this paragraph if the local  
government has not increased the impact fee within the past 5  
years. Any year in which the local government is prohibited from  
increasing an impact fee because the jurisdiction is in a  
hurricane disaster area is not included in the 5-year period.

Section 3. Paragraph (d) of subsection (2) of section  
212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent;  
authorization and use of proceeds.—It is the legislative intent  
that any authorization for imposition of a discretionary sales  
surtax shall be published in the Florida Statutes as a  
subsection of this section, irrespective of the duration of the  
levy. Each enactment shall specify the types of counties  
authorized to levy; the rate or rates which may be imposed; the  
maximum length of time the surtax may be imposed, if any; the  
procedure which must be followed to secure voter approval, if  
required; the purpose for which the proceeds may be expended;  
and such other requirements as the Legislature may provide.  
Taxable transactions and administrative procedures shall be as



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provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to



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refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

1. For the purposes of this paragraph, the term "infrastructure" means:

a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For purposes of this sub-subparagraph, the term "public facilities" means facilities as defined in s. 163.3164 ~~s. 163.3164(41)~~, s. 163.3221(13), or s. 189.012(5), and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

b. A fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities, as defined in s. 29.008.

d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have



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a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s.

252.38. Such improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.

e. Any land acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this sub-subparagraph.

f. Instructional technology used solely in a school district's classrooms. As used in this sub-subparagraph, the term "instructional technology" means an interactive device that





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assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

2. For the purposes of this paragraph, the term "energy efficiency improvement" means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951; and installation of efficient lighting equipment.

3. Notwithstanding any other provision of this subsection, a local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.



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Section 4. This act shall take effect July 1, 2025.

===== T I T L E   A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause  
and insert:

A bill to be entitled  
An act relating to impact fees; amending s. 163.3164,  
F.S.; defining the term "plan-based methodology";  
amending s. 163.31801, F.S.; defining the term  
"extraordinary circumstances"; requiring the  
completion of a demonstrated-need study using plan-  
based methodology before the adoption of an impact fee  
increase which expressly demonstrates certain  
extraordinary circumstances; prohibiting increases in  
certain impact fees unless specified extraordinary  
circumstances are demonstrated; prohibiting a local  
government from increasing an impact fee rate under  
certain circumstances; amending s. 212.055, F.S.;  
conforming a cross-reference; providing an effective  
date.