

FLORIDA HOUSE OF REPRESENTATIVES

BILL ANALYSIS

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BILL #: [CS/HB 1077](#)

TITLE: Funding for Body Cameras

SPONSOR(S): Holcomb

COMPANION BILL: [SB 1102](#) (Massullo)

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Ways & Means](#)

18 Y, 0 N, As CS



[Intergovernmental Affairs](#)



[State Affairs](#)

SUMMARY

Effect of the Bill:

The bill expands the allowable uses of the local government infrastructure discretionary sales surtax to include the equipment, software, and storage necessary for the use of body cameras by law enforcement agencies.

The bill also provides that counties which already levy the surtax cannot use surtax proceeds for body camera expenses unless the enacting referendum contemplated such usage or a subsequent referendum allows such usage.

The bill takes effect July 1, 2026.

Fiscal or Economic Impact:

The Revenue Estimating Conference has not estimated the impact of this bill. Staff estimates that the bill will not impact state or local government revenue.

[JUMP TO](#)

[SUMMARY](#)

[ANALYSIS](#)

[RELEVANT INFORMATION](#)

[BILL HISTORY](#)

ANALYSIS

EFFECT OF THE BILL:

This bill expands the allowable uses of the [local government infrastructure surtax](#), one of the [discretionary sales surtaxes](#) authorized in [s. 212.055, F.S.](#) In addition to existing authorized uses, this bill expands the definition of “infrastructure” to include the equipment, software, and storage necessary for the use of [body cameras](#) used by law enforcement agencies pursuant to [s. 943.1718, F.S.](#) (Section [1](#))

The bill states that for surtaxes already in effect on July 1, 2026, the additional uses apply only to the extent those uses were already approved in the original levying referendum or are subsequently approved by referendum. (Section [2](#))

The bill takes effect July 1, 2026. (Section [3](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Revenue Estimating Conference has not estimated the impact of this bill. Staff estimates that the bill will not impact local government revenue.

STORAGE NAME: h1077a.WMC

DATE: 2/2/2026

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Discretionary Sales Surtax

Counties have limited authority to levy discretionary sales surtaxes for specific purposes on all transactions occurring in the county that are subject to state sales tax in Chapter 212, F.S. A discretionary sales surtax is levied in addition to the state sales tax. The surtax does not apply to the sales price above \$5,000 on any item of tangible personal property.¹

Approved purposes for levying a surtax include:

- Operating a transportation system in a charter county;²
- Financing local government infrastructure projects;³
- Providing additional revenue for specified small counties;⁴
- Providing medical care for indigent persons;⁵
- Funding trauma centers;⁶
- Operating, maintaining, and administering a county public general hospital;⁷
- Constructing and renovating schools;⁸
- Providing emergency fire rescue services and facilities;⁹ and
- Funding pension liability shortfalls.¹⁰

Rate ranges for different discretionary sales surtaxes are specified in s. [212.055, F.S.](#) Current rates range from 0.5% to 2.0% in the 65 counties levying one or more surtaxes.¹¹ Many of these surtaxes have limits on the total rate used when multiple surtaxes are levied in the same county.¹²

Local Government Infrastructure Surtax

The local government infrastructure surtax is one of the statutorily-enumerated types of discretionary sales surtaxes that counties may levy. Section [212.055, F.S.](#) contemplates a wide range of uses for the surtax. In addition to traditional infrastructure purposes such as capital investment in public buildings, other items in the statutory definition of infrastructure include first responder vehicles, school instructional technology devices, and, for certain counties, the operation of parks and recreation programs and facilities.¹³

¹ [S. 212.054\(2\)\(b\)1, F.S.](#)

² [S. 212.055\(1\), F.S.](#)

³ [S. 212.055\(2\), F.S.](#)

⁴ [S. 212.055\(3\), F.S.](#)

⁵ [S. 212.055\(4\)\(a\), F.S.](#) (counties with at least 800,000 residents); [s. 212.055\(7\), F.S.](#) (counties with less than 800,000 residents).

⁶ [S. 212.055\(4\)\(b\), F.S.](#)

⁷ [S. 212.055\(5\), F.S.](#)

⁸ [S. 212.055\(6\), F.S.](#)

⁹ [S. 212.055\(8\), F.S.](#)

¹⁰ [S. 212.055\(9\), F.S.](#)

¹¹ Discretionary Sales Surtax Information for Calendar Year 2026, Form DR-15DSS, [Discretionary Sales Surtax Information](#) (last visited Jan. 27, 2026).

¹² *E.g.*, [s. 212.055\(4\)\(a\)6, F.S.](#) (limiting the total surtax rate to 1.0% when a single county levies surtaxes pursuant to [s. 212.055](#) subsection (4) and subsection (2) and/or (3), F.S.).

¹³ [S. 212.055\(2\)\(d\)1, \(g\) F.S.](#)

There are limits on a county's ability to levy this surtax. For instance, this surtax may only be enacted via referendum.¹⁴ The ballot language must outline the uses that the proceeds from the surtax will fund.¹⁵ Of the 67 counties eligible to levy this surtax, in 2025, 27 counties chose to do so.¹⁶ County governments that choose to levy this surtax may use either a 0.5% or 1.0% rate.¹⁷ Counties levying this surtax as well as a surtax pursuant to s. [212.055\(3\), \(4\), or \(5\), F.S.](#), may not have a total discretionary sales surtax rate greater than 1.0%.¹⁸

Body Cameras

Current law requires law enforcement agencies to establish policies and procedures for body cameras worn by law enforcement officers.¹⁹ Each law enforcement agency that permits its law enforcement officers to wear body cameras must establish policies and procedures to address proper use, maintenance, and storage of body cameras and of the data recorded by body cameras. These policies and procedures must include:

- General guidelines for the proper use of body cameras.
- Any limitations on which law enforcement officers may wear body cameras.
- Any limitations on law-enforcement-related encounters and activities in which law enforcement officers are permitted to wear body cameras.
- A provision permitting law enforcement officers using body cameras to review the recorded footage from the body camera before writing a report or providing a statement regarding any event arising within the scope of their official duties.
- Guidelines for body camera audio and video data storage, retention, and release.²⁰

Each law enforcement agency that permits its law enforcement officers to use body cameras must also:

- Ensure all personnel who wear, use, maintain, or store body cameras are trained in the law enforcement agency's body camera policies and procedures.
- Ensure that all personnel who use, maintain, store, or release audio or video data recorded by body cameras are trained in the law enforcement agency's policies and procedures.
- Retain audio and video data recorded by body cameras in accordance with public records laws.
- Perform periodic reviews of actual body camera practices to ensure compliance with the agency's adopted policies and procedures.

The usage of body cameras can serve as a safety precaution as well as provide accountability for the actions of those who wear them.²¹ Local governments use body cameras to promote transparency, accountability, and public trust while documenting interactions with the community.²²

¹⁴ [S. 212.055\(2\)\(a\), F.S.](#)

¹⁵ [S. 212.055\(2\)\(b\), F.S.](#)

¹⁶ 2025 Local Discretionary Sales Surtax Rates in Florida's Counties, Office of Econ. & Demographic Research, Oct. 8, 2025 [2025LDSSrates.pdf](#).

¹⁷ *Id.*; [s. 212.055\(2\), F.S.](#) Currently, only Hillsborough County is affected by this limitation, as it levies a 0.5% surtax under both subsection (2) and (4).

¹⁸ [S. 212.055\(2\)\(h\), F.S.](#)

¹⁹ See [s. 943.1718, F.S.](#)

²⁰ [S. 943.1718\(2\), F.S.](#)

²¹ Citrus County Chronicle, [County backs body-cam proposal for code officers](#), Sep. 3, 2025 (last visited Jan 8, 2026).

²² Panama City Beach, [City Council Regular Meeting Agenda for Oct. 23 2025](#), p. 103 (last visited Jan 8, 2026).

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Ways & Means Committee	18 Y, 0 N, As CS	2/2/2026	Aldridge	Moore

THE CHANGES ADOPTED BY THE
COMMITTEE:

The amendment provides that existing counties that levy the infrastructure surtax can only use the revenue for body cameras and related expenses if the referendum approving the levy included such use or the use is subsequently approved by referendum.

[Intergovernmental Affairs
Subcommittee](#)
[State Affairs Committee](#)

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.
