

HB 1077

2026

1 A bill to be entitled
2 An act relating to funding for body cameras; amending
3 s. 212.055, F.S.; revising the definition of
4 "infrastructure" to include body cameras in certain
5 circumstances; providing an effective date.

6
7 Be It Enacted by the Legislature of the State of Florida:
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9 **Section 1. Paragraph (d) of subsection (2) of section**
10 **212.055, Florida Statutes, is amended to read:**

11 212.055 Discretionary sales surtaxes; legislative intent;
12 authorization and use of proceeds.—It is the legislative intent
13 that any authorization for imposition of a discretionary sales
14 surtax shall be published in the Florida Statutes as a
15 subsection of this section, irrespective of the duration of the
16 levy. Each enactment shall specify the types of counties
17 authorized to levy; the rate or rates which may be imposed; the
18 maximum length of time the surtax may be imposed, if any; the
19 procedure which must be followed to secure voter approval, if
20 required; the purpose for which the proceeds may be expended;
21 and such other requirements as the Legislature may provide.
22 Taxable transactions and administrative procedures shall be as
23 provided in s. 212.054.

24 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

25 (d) The proceeds of the surtax authorized by this

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

51 infrastructure purposes, and for bonds subsequently issued to
52 refund such bonds. Any use of the proceeds or interest for
53 purposes of retiring or servicing indebtedness incurred for
54 refunding bonds before July 1, 1999, is ratified.

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

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

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

75 c. Any expenditure for the construction, lease, or

76 maintenance of, or provision of utilities or security for,
77 facilities, as defined in s. 29.008.

78 d. Any fixed capital expenditure or fixed capital outlay
79 associated with the improvement of private facilities that have
80 a life expectancy of 5 or more years and that the owner agrees
81 to make available for use on a temporary basis as needed by a
82 local government as a public emergency shelter or a staging area
83 for emergency response equipment during an emergency officially
84 declared by the state or by the local government under s.
85 252.38. Such improvements are limited to those necessary to
86 comply with current standards for public emergency evacuation
87 shelters. The owner must enter into a written contract with the
88 local government providing the improvement funding to make the
89 private facility available to the public for purposes of
90 emergency shelter at no cost to the local government for a
91 minimum of 10 years after completion of the improvement, with
92 the provision that the obligation will transfer to any
93 subsequent owner until the end of the minimum period.

94 e. Any land acquisition expenditure for a residential
95 housing project in which at least 30 percent of the units are
96 affordable to individuals or families whose total annual
97 household income does not exceed 120 percent of the area median
98 income adjusted for household size, if the land is owned by a
99 local government or by a special district that enters into a
100 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 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.

g. Equipment, software, and storage necessary to allow a law enforcement agency to begin, or continue, the use of body cameras under s. 943.1718.

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;

126 replacement of windows; installation of energy controls or
127 energy recovery systems; installation of electric vehicle
128 charging equipment; installation of systems for natural gas fuel
129 as defined in s. 206.9951; and installation of efficient
130 lighting equipment.

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

141 4. Surtax revenues that are shared with eligible charter
142 schools pursuant to paragraph (c) shall be allocated among such
143 schools based on each school's proportionate share of total
144 school district capital outlay full-time equivalent enrollment
145 as adopted by the education estimating conference established in
146 s. 216.136. Surtax revenues must be expended by the charter
147 school in a manner consistent with the allowable uses provided
148 in s. 1013.62(4). All revenues and expenditures shall be
149 accounted for in a charter school's monthly or quarterly
150 financial statement pursuant to s. 1002.33(9). If a school's

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151 charter is not renewed or is terminated and the school is
152 dissolved under the provisions of law under which the school was
153 organized, any unencumbered funds received under this paragraph
154 shall revert to the sponsor.

155 **Section 2.** This act shall take effect July 1, 2026.