

CS/HB 1077

2026

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

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

Section 1. 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 provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

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

51 indebtedness incurred for bonds issued before July 1, 1987, for
52 infrastructure purposes, and for bonds subsequently issued to
53 refund such bonds. Any use of the proceeds or interest for
54 purposes of retiring or servicing indebtedness incurred for
55 refunding bonds before July 1, 1999, is ratified.

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

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

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

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

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

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

101 written agreement with the local government to provide such
102 housing. The local government or special district may enter into
103 a ground lease with a public or private person or entity for
104 nominal or other consideration for the construction of the
105 residential housing project on land acquired pursuant to this
106 sub-subparagraph.

107 f. Instructional technology used solely in a school
108 district's classrooms. As used in this sub-subparagraph, the
109 term "instructional technology" means an interactive device that
110 assists a teacher in instructing a class or a group of students
111 and includes the necessary hardware and software to operate the
112 interactive device. The term also includes support systems in
113 which an interactive device may mount and is not required to be
114 affixed to the facilities.

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

118 2. For the purposes of this paragraph, the term "energy
119 efficiency improvement" means any energy conservation and
120 efficiency improvement that reduces consumption through
121 conservation or a more efficient use of electricity, natural
122 gas, propane, or other forms of energy on the property,
123 including, but not limited to, air sealing; installation of
124 insulation; installation of energy-efficient heating, cooling,
125 or ventilation systems; installation of solar panels; building

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

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

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

151 financial statement pursuant to s. 1002.33(9). If a school's
152 charter is not renewed or is terminated and the school is
153 dissolved under the provisions of law under which the school was
154 organized, any unencumbered funds received under this paragraph
155 shall revert to the sponsor.

156 **Section 2.** The additional uses of surtax proceeds
157 authorized by the amendments made by this act to s.
158 212.055(2) (d), Florida Statutes, may apply to a surtax in effect
159 on July 1, 2026, only to the extent such use was authorized in
160 the original referendum adopting the surtax or is authorized
161 pursuant to a subsequent resolution conditioned to take effect
162 only upon approval of a majority vote of the electors of the
163 county voting in a referendum.

164 **Section 3.** This act shall take effect July 1, 2026.