

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: CS/SB 1102

INTRODUCER: Community Affairs Committee and Senator Massullo

SUBJECT: Funding for Body Cameras

DATE: February 11, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Tolmich	Fleming	CA	Fav/CS
2.			FT	
3.			AP	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 1102 expands the authorized 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 takes effect July 1, 2026.

II. Present Situation:

Local Discretionary Sales Surtaxes

Counties are granted limited authority to levy discretionary sales surtaxes for specific purposes on all transactions occurring in the county subject to the state sales tax in ch. 212, F.S., and on communications services as defined in ch. 202, F.S.¹ A discretionary sales surtax is based on the rate in the county where the taxable goods or services are sold, or delivered into, and is levied in addition to the state sales and use tax of 6 percent. The surtax does not apply to the sales price above \$5,000 on any item of tangible personal property.²

Approved purposes for levying a surtax include:

¹ The tax rates, duration of the surtax, method of imposition, and proceed uses are individually specified in s. 212.055, F.S. General limitations, administration, and collection procedures are set forth in s. 212.054, F.S.

² Section 212.054(2)(b)1., F.S.

- Operating a transportation system;³
- Financing local government infrastructure projects;⁴
- Providing additional revenue for specified small counties;⁵
- Providing medical care for indigent persons;⁶
- Funding trauma centers;⁷
- Operating, maintaining, and administering a county public general hospital;⁸
- Constructing and renovating schools;⁹
- Providing emergency fire rescue services and facilities; and ¹⁰
- Funding pension liability shortfalls.¹¹

Current rates range from 0.5% to 2.0% in each of the 65 counties currently levying one or more surtaxes.¹² Many of the levies have restrictions on what combination of taxes can be levied by a single county at one time.¹³

Local Government Infrastructure Surtax

The local government infrastructure surtax is one of the statutorily authorized types of discretionary sales surtaxes that counties may levy. County governments that choose to levy this surtax may use either a 0.5% or 1.0% rate.¹⁴ The surtax may be used to fund various types of infrastructure, including:¹⁵

- Construction, reconstruction, or improvement of certain public facilities.¹⁶
- Certain vehicles, including first responder vehicles.
- Construction, lease, or maintenance of, or provision of utilities or security for, certain facilities.¹⁷
- Improvements to certain private facilities during a declared emergency.
- 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, under certain conditions.

³ Section 212.055(1), F.S.

⁴ Section 212.055(2), F.S.

⁵ Section 212.055(3), F.S. Note that the small county surtax may be levied by extraordinary vote of the county governing board if the proceeds are to be expended only for operating purposes.

⁶ Section 212.055(4)(a), F.S. (for counties with more than 800,000 residents); s. 212.055(7), F.S., (for counties with less than 800,000 residents).

⁷ Section 212.055(4)(b), F.S.

⁸ Section 212.055(5), F.S.

⁹ Section 212.055(6), F.S.

¹⁰ Section 212.055(8), F.S.

¹¹ Section 212.055(9), F.S.

¹² Fla. Dept. of Revenue, *Discretionary Sales Surtax Information for Calendar Year 2026, Form DR-15DSS*, available at: https://floridarevenue.com/Forms_library/current/dr15dss_26.pdf (last visited February 9, 2026).

¹³ See, e.g., ss. 212.055(4)(a)6., 212.055(5)(f), and 212.055(9)(g), F.S.

¹⁴ Section 212.055(2)(a)1., F.S.

¹⁵ Section 212.055(2)(d)1., F.S.

¹⁶ See ss. 163.3164(41), 163.3221(13), or 189.012(5), F.S., for the definition of “public facilities.”

¹⁷ See s. 29.008(1)(a), F.S., for the definition of “facility.”

- Instructional technology used solely in school district classrooms.¹⁸

For a county to levy a local government infrastructure surtax, it must adopt an ordinance enacted by a majority of the members of the county’s governing body and be approved by a majority of the electors of the county voting in a referendum on the surtax.¹⁹ The ballot language must outline the uses that the proceeds from the surtax will fund.²⁰ Counties levying this surtax in addition to a surtax pursuant to s. 212.055(3) (small county surtax), (4) (indigent care and trauma center surtax), or (5), F.S., (county public hospital surtax) may not have a total discretionary sales surtax rate greater than 1.0%.²¹ In 2025, 27 out of 67 eligible counties levied this surtax.²²

Body Cameras

Current law addresses the usage of body cameras by law enforcement officers. Section 943.1718(1)(a), F.S., defines “body camera” as a portable electronic recording device that is worn on a law enforcement officer’s²³ person that records audio and video data of the officer’s law enforcement-related encounters and activities.

Law enforcement agencies²⁴ that permit law enforcement officers to wear body cameras are required to establish policies and procedures addressing the proper use, maintenance, and storage of body cameras and the data recorded by such body cameras.²⁵ The policies and procedures must include:

- General guidelines for the proper use, maintenance, and storage of body cameras;²⁶
- Any limitations on which law enforcement officers are permitted to wear body cameras;²⁷
- Any limitations on law enforcement-related encounters and activities in which law enforcement officers are permitted to wear body cameras;²⁸
- A provision permitting a law enforcement officer using a body camera to review the recorded footage from the body camera, upon his or her own initiative or request, before writing a report or providing a statement regarding any event arising within the scope of his or her official duties,²⁹ and

¹⁸ “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, which includes support systems in which an interactive device may mount and is not required to be affixed to the facilities. Section 212.055(2)(d)1.f., F.S.

¹⁹ Section 212.055(2)(a)1., F.S.

²⁰ Section 212.055(2)(b), F.S.

²¹ Section 212.055(2)(h), F.S.

²² Office of Economic and Demographic Research, *2025 Local Discretionary Sales Surtax Rates in Florida’s Counties* (October 8, 2025), available at: <https://www.edr.state.fl.us/Content/local-government/data/county-municipal/2025LDSSrates.pdf> (last visited February 9, 2026).

²³ See s. 943.10, F.S., for the definition of “law enforcement officer.”

²⁴ “Law enforcement agency” means an agency that has a primary mission of preventing and detecting crime and enforcing the penal, criminal, traffic, and motor vehicle laws of the state and in furtherance of that primary mission employs law enforcement officers. Section 943.1718(1)(b), F.S.

²⁵ Section 943.1718(2), F.S.

²⁶ Section 943.1718(2)(a), F.S.

²⁷ Section 943.1718(2)(b), F.S.

²⁸ Section 943.1718(2)(c), F.S.

²⁹ Such provision may not apply to an officer’s inherent duty to immediately disclose information necessary to secure an active crime scene or to identify suspects or witnesses. Section 943.1718(2)(d), F.S.

- General guidelines for the proper storage, retention, and release of audio and video data recorded by body cameras.³⁰

Law enforcement agencies that permit law enforcement officers to wear body cameras must also:³¹

- Ensure that all personnel who wear, use, maintain, or store body cameras are trained in the law enforcement agency's body camera policies and procedures;³²
- 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;³³
- Retain audio and video data recorded by body cameras in accordance with current law, with certain exceptions;³⁴ and
- Perform a periodic review of actual agency body camera practices to ensure conformity with the agency's policies and procedures.³⁵

Audio and video data recorded by body cameras must be retained in accordance with s. 119.021, F.S., relating to custodial requirements and maintenance, preservation, and retention of public records. Law enforcement agencies must retain body camera recordings for at least 90 days.³⁶

Body cameras add a layer of oversight that improves public safety.³⁷ In addition, they have been an effective tool in building transparency and trust between law enforcement and communities.³⁸

III. Effect of Proposed Changes:

CS/SB 1102 amends s. 212.055, F.S., to expand the authorized 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 provides that counties that currently levy the local government infrastructure surtax can only use the revenue for body cameras and related expenses if the original referendum approving such levy included such use or the use is subsequently approved by referendum.

The bill takes effect July 1, 2026.

³⁰ Section 943.1718(2)(e), F.S.

³¹ Section 943.1718(3), F.S.

³² Section 943.1718(3)(a), F.S.

³³ Section 943.1718(3)(b), F.S.

³⁴ Section 943.1718(3)(c), F.S. Section 119.021 provides for the maintenance, preservation, and retention of public records.

³⁵ Section 943.1718(3)(d), F.S.

³⁶ Section 119.071(2)(l)5., F.S.

³⁷ Politico, *Body-worn cameras build transparency and trust for law enforcement across the nation* (June 24, 2024), available at: <https://www.politico.com/sponsored/2024/06/body-worn-cameras-build-transparency-and-trust-for-law-enforcement-across-the-nation/> (last visited February 9, 2026).

³⁸ *Id.*

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

The bill does not appear to require counties and municipalities to expend funds or further limit their authority to raise revenue or receive state-shared revenues as specified by Article VII, s. 18, of the State Constitution.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 212.055 of the Florida Statutes.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Community Affairs on February 10, 2026:

The committee substitute specifies that counties that currently levy the local government infrastructure surtax can only use the revenue for body cameras and related expenses if the original referendum approving such levy included such use or the use is subsequently approved by referendum.

- B. **Amendments:**

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
