



399106

LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AD/2R	.	Floor: C
03/06/2026 11:39 AM	.	03/12/2026 02:10 PM
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Senator DiCeglie moved the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. This act may be cited as the "Local Government  
Financial Transparency and Accountability Act."

Section 2. Present paragraph (d) of subsection (3) of  
section 129.03, Florida Statutes, is redesignated as paragraph  
(f) of that subsection, a new paragraph (d) and paragraphs (e),  
(g), and (h) are added to subsection (3) of that section, and  
paragraph (c) and present paragraph (d) of subsection (3) of



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12 that section are amended, to read:

13 129.03 Preparation and adoption of budget.—

14 (3) The county budget officer, after tentatively  
15 ascertaining the proposed fiscal policies of the board for the  
16 next fiscal year, shall prepare and present to the board a  
17 tentative budget for the next fiscal year for each of the funds  
18 provided in this chapter, including all estimated receipts,  
19 taxes to be levied, and balances expected to be brought forward  
20 and all estimated expenditures, reserves, and balances to be  
21 carried over at the end of the year.

22 (c) The board shall hold public hearings to adopt tentative  
23 and final budgets pursuant to s. 200.065. The hearings shall be  
24 primarily for the purpose of hearing requests and complaints  
25 from the public regarding the budgets and the proposed tax  
26 levies and for explaining the budget and any proposed or adopted  
27 amendments. The tentative budget must be posted on the county's  
28 official website at least 5 ~~2~~ days before the public hearing to  
29 consider such budget and must remain on the website for at least  
30 45 days. The final budget must be posted on the website within  
31 30 days after adoption and must remain on the website for at  
32 least 5 ~~2~~ years. The tentative budgets, adopted tentative  
33 budgets, and final budgets shall be filed in the office of the  
34 county auditor as a public record. Sufficient reference in words  
35 and figures to identify the particular transactions must be made  
36 in the minutes of the board to record its actions with reference  
37 to the budgets.

38 (d) The county shall hold a budget workshop at which the  
39 board shall perform a budget reduction exercise, identifying  
40 strategies to potentially reduce the ensuing fiscal year budget



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41 by 10 percent in comparison to the current year budget without  
42 compromising essential public services, such as law enforcement  
43 or fire services, or legal obligations. The county shall post  
44 such exercise on the county's official website in a portable  
45 document format or a similar electronically accessible form that  
46 can be downloaded and is independent of the original software  
47 and hardware used to create the document, or a link to a  
48 recording of the budget workshop. The budget reduction exercise  
49 must occur at least 14 days before final budget adoption.

50 (e) Each tentative budget, adopted tentative budget, and  
51 final budget must be posted on the county's official website.  
52 The budget must be posted in a portable document format or a  
53 similar electronically accessible form that can be downloaded  
54 and may be independent of the original software and hardware  
55 used to create the document. At a minimum, the posted budgets  
56 must include all of the following information for the proposed  
57 fiscal year, the current fiscal year, and the preceding 4 fiscal  
58 years:

59 1. Budget overview and summary, including a narrative  
60 analysis that also utilizes graphical illustrations to highlight  
61 major points of emphasis and trends.

62 2. An overall countywide summary of revenue and  
63 expenditures.

64 3. A summary of revenue and expenditures by fund.

65 4. A summary of expenses by department and division.

66 5. A summary of expenses by program or function.

67 6. A summary of expenses related to debt obligations.

68 7. A summary of expenses related to capital projects.

69 8. An organizational chart or staffing summary.



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70           9. A summary and analysis of county reserves and fund  
71 balances.

72           (f)~~(d)~~ By each October 15, the county budget officer shall  
73 electronically submit the following information regarding the  
74 final budget and the county's economic status to the Office of  
75 Economic and Demographic Research in the format specified by the  
76 office:

77           1. Government spending per resident, including, at a  
78 minimum, the spending per resident for the previous 5 fiscal  
79 years.

80           2. Government debt per resident, including, at a minimum,  
81 the debt per resident for the previous 5 fiscal years.

82           3. Median income within the county.

83           4. The average county employee salary.

84           5. Percent of budget spent on salaries and benefits for  
85 county employees.

86           6. Number of special taxing districts, wholly or partially,  
87 within the county.

88           7. Annual county expenditures providing for the financing,  
89 acquisition, construction, reconstruction, or rehabilitation of  
90 housing that is affordable, as that term is defined in s.

91 420.0004. The reported expenditures must indicate the source of  
92 such funds as "federal," "state," "local," or "other," as  
93 applicable. ~~The information required by this subparagraph must~~  
94 ~~be included in the submission due by October 15, 2020, and each~~  
95 ~~annual submission thereafter.~~

96           (g) Each county shall prepare a quarterly summary of  
97 compensation for all employees funded with appropriations from  
98 the county. The summary must include job titles, names, and



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99 salaries for each employee. The summary must be posted on the  
100 county's official website in a portable document format or a  
101 similar electronically accessible form that can be downloaded  
102 and may be independent of the original software and hardware  
103 used to create the document.

104 (h)1. Each county shall publish a budget development  
105 calendar for the ensuing fiscal year. The calendar must list, to  
106 the extent practicable, all of the following budget-related  
107 events:

108 a. The expected timeframe for county agencies to submit  
109 their proposed budget requests, including the name of the county  
110 agency or county budget officer to whom such requests must be  
111 submitted.

112 b. The expected timeframe for constitutional county  
113 officers listed in s. 1(d), Art. VIII of the State Constitution  
114 to submit their tentative budgets to the board of county  
115 commissioners under subsection (2).

116 c. The expected timeframe in which the county property  
117 appraiser is expected to submit to the county budget officer his  
118 or her estimate of total valuations against which taxes may be  
119 levied as described in subsection (1).

120 d. An expected timeframe for holding any budget workshops  
121 at which the board of county commissioners may discuss the  
122 ensuing county budget, county agency funding requests, or the  
123 budgets of constitutional county officers.

124 e. The expected timeframe in which the budget public  
125 hearings required under s. 200.065 may be held.

126 f. The expected timeframe by which the county will hold a  
127 budget workshop at which the board of county commissioners will



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128 perform the budget reduction exercise required by paragraph (d).

129 2. The budget development calendar must be published on the  
130 county's website on or before January 30 of each calendar year.  
131 However, the publication of the budget development calendar may  
132 not serve as a basis for bringing any civil or equitable action  
133 challenging the adoption of a county's tentative or final  
134 budgets pursuant to s. 129.01 or s. 200.065.

135 Section 3. Paragraph (f) of subsection (2) of section  
136 129.06, Florida Statutes, is amended to read:

137 129.06 Execution and amendment of budget.—

138 (2) The board at any time within a fiscal year may amend a  
139 budget for that year, and may within the first 60 days of a  
140 fiscal year amend the budget for the prior fiscal year, as  
141 follows:

142 (f) Unless otherwise prohibited by law, if an amendment to  
143 a budget is required for a purpose not specifically authorized  
144 in paragraphs (a)-(e), the amendment may be authorized by  
145 resolution or ordinance of the board of county commissioners  
146 adopted following a public hearing.

147 1. The public hearing must be advertised at least ~~2 days,~~  
148 ~~but not more than~~ 5 days, before the date of the hearing. The  
149 advertisement must appear in a newspaper of paid general  
150 circulation and must identify the name of the taxing authority,  
151 the date, place, and time of the hearing, and the purpose of the  
152 hearing. The advertisement must also identify each budgetary  
153 fund to be amended, the source of the funds, the use of the  
154 funds, and the total amount of each fund's appropriations.

155 2. The proposed amendment must be posted on the county's  
156 official website 5 days before the adoption of the amendment. If



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157 the board amends the budget pursuant to this paragraph, the  
158 adopted amendment ~~must be posted on the county's official~~  
159 ~~website within 5 days after adoption and~~ must remain on the  
160 website for at least 5 2 years.

161 Section 4. Present subsections (22) through (38) and (39)  
162 through (54) of section 163.3164, Florida Statutes, are  
163 redesignated as subsections (23) through (39) and (41) through  
164 (56), respectively, and new subsections (22) and (40) are added  
165 to that section, to read:

166 163.3164 Community Planning Act; definitions.—As used in  
167 this act:

168 (22) "Impact fee" means a one-time charge imposed by a  
169 local government on new development to fund the capital costs of  
170 public infrastructure needed to serve that development.

171 (40) "Plan-based methodology" means a study methodology  
172 that uses the most recent and localized data to project growth  
173 within a jurisdiction over a 10-year period, anticipate capacity  
174 impacts on relevant systems which will be created by the  
175 projected growth, and establish a list of capital projects to be  
176 constructed or purchased in a defined time period to mitigate  
177 the anticipated capacity impacts as part of a new or updated  
178 impact fee study. The capital projects identified in a county or  
179 municipal impact fee study and any necessary interlocal  
180 agreement must comport with the requirements of s.

181 163.3177(6)(h).

182 Section 5. Paragraphs (i) and (j) of subsection (5) of  
183 section 163.3180, Florida Statutes, are amended to read:

184 163.3180 Concurrency.—

185 (5)



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186 (i) If a local government elects to repeal transportation  
187 concurrency, the local government may adopt an alternative  
188 transportation system that is mobility-plan and fee-based or an  
189 alternative transportation system that is not mobility-plan and  
190 fee-based, including impact fees. The local government may not  
191 use an alternative transportation system to deny, time, or phase  
192 an application for site plan approval, plat approval, final  
193 subdivision approval, building permits, or the functional  
194 equivalent of such approvals provided that the developer agrees  
195 to pay for the development's identified transportation impacts  
196 via the funding mechanism implemented by the local government.  
197 The revenue from the funding mechanism used in the alternative  
198 transportation system must be used to implement the needs of the  
199 local government's plan which serves as the basis for the fee  
200 imposed. An alternative transportation system must comply with  
201 s. 163.31801 governing impact fees. An alternative  
202 transportation system may not impose upon new development any  
203 responsibility for funding an existing transportation deficiency  
204 as defined in paragraph (h). This section does not require a  
205 local government to adopt a mobility fee in lieu of an impact  
206 fee for transportation.

207 (j)1. If a county and municipality charge the developer of  
208 a new development or redevelopment a fee for transportation  
209 capacity impacts, the county and municipality must create and  
210 execute an interlocal agreement to coordinate the mitigation of  
211 their respective transportation capacity impacts.

212 2. The interlocal agreement must, at a minimum:

213 a. Ensure that any new development or redevelopment is not  
214 charged twice for the same transportation capacity impacts.



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215           b. Establish a plan-based methodology for determining the  
216 legally permissible fee to be charged to a new development or  
217 redevelopment.

218           c. Require the county or municipality issuing the building  
219 permit to collect the fee, unless agreed to otherwise.

220           d. Provide a method for the proportionate distribution of  
221 the revenue collected by the county or municipality to address  
222 the transportation capacity impacts of a new development or  
223 redevelopment, or provide a method of assigning responsibility  
224 for the mitigation of the transportation capacity impacts  
225 belonging to the county and the municipality.

226           3. By October 1, 2025, if an interlocal agreement is not  
227 executed pursuant to this paragraph:

228           a. The fee charged to a new development or redevelopment  
229 shall be based on the transportation capacity impacts  
230 apportioned to the county and municipality as identified in the  
231 developer's traffic impact study or the mobility plan adopted by  
232 the county or municipality.

233           b. The developer shall receive a 10 percent reduction in  
234 the total fee calculated pursuant to sub-subparagraph a.

235           c. The county or municipality issuing the building permit  
236 must collect the fee charged pursuant to sub-subparagraphs a.  
237 and b. and distribute the proceeds of such fee to the county and  
238 municipality within 60 days after the developer's payment.

239           4. This paragraph does not apply to:

240           a. A county as defined in s. 125.011(1).

241           b. A county or municipality that has entered into, or  
242 otherwise updated, an existing interlocal agreement, as of  
243 October 1, 2024, to coordinate the mitigation of transportation



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244 impacts. However, if such existing interlocal agreement is  
245 terminated, the affected county and municipality that have  
246 entered into the agreement are ~~shall be~~ subject to the  
247 requirements of this paragraph. An interlocal agreement entered  
248 into before October 1, 2024, may not extend beyond October 1,  
249 2031 unless the county and municipality mutually agree to extend  
250 the existing interlocal agreement before the expiration of the  
251 agreement.

252 Section 6. Present paragraphs (a) and (b) of subsection (3)  
253 of section 163.31801, Florida Statutes, are redesignated as  
254 paragraphs (b) and (c), respectively, a new paragraph (a) is  
255 added to that subsection, subsection (15) is added to that  
256 section, and subsection (4) and paragraph (g) of subsection (6)  
257 of that section are amended, to read:

258 163.31801 Impact fees; short title; intent; minimum  
259 requirements; audits; challenges.-

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

261 (a) "Extraordinary circumstances" means measurable effects  
262 of development which will require mitigation by the affected  
263 local government, school district, or special district and which  
264 exceed the total of the current adopted impact fee amount and  
265 any increase as provided in paragraphs (6) (c), (d), and (e) in  
266 less than 4 years.

267 (4) For impact fees adopted or increased after July 1,  
268 2026, at a minimum, each local government that adopts and  
269 collects an impact fee by ordinance and each special district  
270 that adopts, collects, and administers an impact fee by  
271 resolution must:

272 (a) Ensure that the calculation of the impact fee is based



273 on a demonstrated-need study that is plan-based and uses ~~using~~  
274 the most recent and localized data available within 4 years of  
275 the current impact fee update. The new study must be adopted by  
276 the local government within 12 months of the initiation of the  
277 new impact fee study if the local government increases the  
278 impact fee.

279 (b) Provide for accounting and reporting of impact fee  
280 collections and expenditures and account for the revenues and  
281 expenditures of such impact fee in a separate accounting fund.

282 (c) Limit administrative charges for the collection of  
283 impact fees to actual costs.

284 (d) Provide notice at least 90 days before the effective  
285 date of an ordinance or resolution imposing a new or increased  
286 impact fee. A local government is not required to wait 90 days  
287 to decrease, suspend, or eliminate an impact fee. Unless the  
288 result is to reduce the total mitigation costs or impact fees  
289 imposed on an applicant, new or increased impact fees may not  
290 apply to current or pending permit applications submitted before  
291 the effective date of a new or increased impact fee.

292 (e) Ensure that collection of the impact fee may not be  
293 required to occur earlier than the date of issuance of the  
294 building permit for the property that is subject to the fee.

295 (f) Ensure that the impact fee is proportional and  
296 reasonably connected to, or has a rational nexus with, the need  
297 for additional capital facilities and the increased impact  
298 generated by the new residential or commercial construction.

299 (g) Ensure that the impact fee is proportional and  
300 reasonably connected to, or has a rational nexus with, the  
301 expenditures of the funds collected and the benefits accruing to



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302 the new residential or nonresidential construction.

303 (h) Specifically earmark funds collected under the impact  
304 fee for use in acquiring, constructing, or improving capital  
305 facilities to benefit new users.

306 (i) Ensure that revenues generated by the impact fee are  
307 not used, in whole or in part, to pay existing debt or for  
308 previously approved projects unless the expenditure is  
309 reasonably connected to, or has a rational nexus with, the  
310 increased impact generated by the new residential or  
311 nonresidential construction.

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

315 (g)1. A local government, school district, or special  
316 district may increase an impact fee rate beyond the phase-in  
317 limitations established under paragraph (b), paragraph (c),  
318 paragraph (d), or paragraph (e) by establishing the need for  
319 such increase in full compliance with the requirements of  
320 subsection (4), provided the following criteria are met:

321 a. A demonstrated-need study using a plan-based methodology  
322 which justifies ~~justifying~~ any increase in excess of those  
323 authorized in paragraph (b), paragraph (c), paragraph (d), or  
324 paragraph (e) has been completed within the 12 months before the  
325 adoption of the impact fee increase and expressly demonstrates  
326 the extraordinary circumstances necessitating the need to exceed  
327 the phase-in limitations. The capacity standards used to support  
328 the existence of such extraordinary circumstances must be  
329 specified in the impact fee study adopted under paragraph  
330 (4) (a). The demonstrated-need study must be accompanied by a



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331 declaration stating how and the timeframe during which the  
332 proposed impact fee increase will be used to construct or  
333 purchase the improvements necessary to increase capacity. The  
334 local government, school district, or special district must use  
335 localized data reflecting differences in costs and modality of  
336 projects between urban, emerging urban, and rural areas, as  
337 applicable within the study area, to project the anticipated  
338 growth or capacity impacts that underlie the extraordinary  
339 circumstances necessitating the impact fee increase.

340       b. The local government jurisdiction has held at least two  
341 publicly noticed workshops dedicated to the extraordinary  
342 circumstances necessitating the need to exceed the phase-in  
343 limitations set forth in paragraph (b), paragraph (c), paragraph  
344 (d), or paragraph (e).

345       c. The impact fee increase ordinance is approved by a  
346 unanimous vote of the governing body.

347       2. An impact fee increase approved under this paragraph  
348 must be implemented in at least two but not more than four equal  
349 annual increments beginning with the date on which the impact  
350 fee increase ordinance is adopted.

351       3. A local government, school district, or special district  
352 may not:

353       a. Increase an impact fee rate beyond the phase-in  
354 limitations under this paragraph if the local government, school  
355 district, or special district has not increased the impact fee  
356 within the past 5 years. Any year in which the local government,  
357 school district, or special district is prohibited from  
358 increasing an impact fee because the jurisdiction is in a  
359 hurricane disaster area is not included in the 5-year period.



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360 b. Use data that is more than 4 years old to demonstrate  
361 extraordinary circumstances.

362 c. Include in the impact fee increase any deduction  
363 authorized by a previous or existing impact fee.

364 d. Increase an impact fee rate beyond the phase-in  
365 limitations under this paragraph by more than 100 percent  
366 divided equally over a 4-year period.

367 (15) When an impact fee payor submits a written request to  
368 the chief administrative officer of a local government, school  
369 district, or special district for a refund or credit from  
370 alleged overpayment of an impact fee, the local government,  
371 school district, or special district that levied the impact fee  
372 shall provide a written approval or denial to the payor within  
373 30 days after receiving the written request. If the local  
374 government, school district, or special district approves the  
375 payor's request, the impact fee payor may, at the payor's  
376 discretion, elect to receive either a refund or a credit. The  
377 impact fee payor has 30 days after receipt of the written  
378 response from the local government, school district, or special  
379 district to provide written notice to the chief administrator of  
380 the local government, school district, or special district of  
381 the payor's election. It is the intent of the Legislature that  
382 the impact fee payor elect a credit if the payor has the  
383 reasonable opportunity to use the credit, in accordance with  
384 law. A full refund or credit of the impact fee must be provided  
385 to the payor within 30 days after the chief administrator  
386 receives the payor's written election. A request or response  
387 provided in accordance with this subsection may not be used as  
388 an admission against interest of either party in any subsequent



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389 action challenging the impact fee.

390 Section 7. Present subsections (4) through (9) of section  
391 166.241, Florida Statutes, are redesignated as subsections (5)  
392 through (10), respectively, a new subsection (4) and subsections  
393 (11) and (12) are added to that section, and subsection (3) and  
394 present subsection (7), paragraph (c) of present subsection (8),  
395 and present subsection (9) of that section are amended, to read:

396 166.241 Fiscal years, budgets, appeal of municipal law  
397 enforcement agency budget, and budget amendments.—

398 (3) (a) The tentative budget must be posted on the  
399 municipality's official website at least 5 ~~2~~ days before the  
400 budget hearing, held pursuant to s. 200.065 or other law, to  
401 consider such budget and must remain on the website for at least  
402 45 days. The final adopted budget must be posted on the  
403 municipality's official website within 30 days after adoption  
404 and must remain on the website for at least 5 ~~2~~ years. If the  
405 municipality does not operate an official website, the  
406 municipality must, within a reasonable period of time as  
407 established by the county or counties in which the municipality  
408 is located, transmit the tentative budget and final budget to  
409 the manager or administrator of such county or counties who  
410 shall post the budgets on the county's website.

411 (b) The municipality shall hold a budget workshop at which  
412 the governing body of the municipality shall perform a budget  
413 reduction exercise, identifying strategies to potentially reduce  
414 the ensuing fiscal year budget by 10 percent in comparison to  
415 the current year budget without compromising essential public  
416 services, such as law enforcement or fire services, or legal  
417 obligations. The municipality shall post such exercise on the



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418 municipality's official website or the county's official  
419 website, as applicable, in a portable document format or a  
420 similar electronically accessible form that can be downloaded  
421 and is independent of the original software and hardware used to  
422 create the document, or a link to a recording of the budget  
423 workshop. The budget reduction exercise must occur at least 14  
424 days before final budget adoption.

425 (4) Each tentative budget, adopted tentative budget, or  
426 final budget must be posted on the municipality's official  
427 website or the county's official website, as applicable. The  
428 budget must be posted in a portable document format or a similar  
429 electronically accessible form that can be downloaded and may be  
430 independent of the original software and hardware used to create  
431 the document. At a minimum, the posted budgets must include all  
432 of the following information for the proposed fiscal year, the  
433 current fiscal year, and the preceding 4 fiscal years:

434 (a) Budget overview and summary, including a narrative  
435 analysis that also utilizes graphical illustrations to highlight  
436 major points of emphasis and trends.

437 (b) An overall municipal summary of revenue and  
438 expenditures.

439 (c) A summary of revenue and expenditures by fund.

440 (d) A summary of expenses by department and division.

441 (e) A summary of expenses by program or function.

442 (f) A summary of expenses related to debt obligations.

443 (g) A summary of expenses related to capital projects.

444 (h) An organizational chart or staffing summary.

445 (i) A summary and analysis of municipal reserves and fund  
446 balances.



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447           (8)~~(7)~~ By each October 15, the municipal budget officer  
448 shall electronically submit the following information regarding  
449 the final budget and the municipality's economic status to the  
450 Office of Economic and Demographic Research in the format  
451 specified by the office:

452           (a) Government spending per resident, including, at a  
453 minimum, the spending per resident for the previous 5 fiscal  
454 years.

455           (b) Government debt per resident, including, at a minimum,  
456 the debt per resident for the previous 5 fiscal years.

457           (c) Average municipal employee salary.

458           (d) Median income within the municipality.

459           (e) Number of special taxing districts wholly or partially  
460 within the municipality.

461           (f) Percent of budget spent on salaries and benefits for  
462 municipal employees.

463           (g) Annual municipal expenditures providing for the  
464 financing, acquisition, construction, reconstruction, or  
465 rehabilitation of housing that is affordable, as that term is  
466 defined in s. 420.0004. The reported expenditures must indicate  
467 the source of such funds as "federal," "state," "local," or  
468 "other," as applicable. ~~This information must be included in the~~  
469 ~~submission due by October 15, 2020, and each annual submission~~  
470 ~~thereafter.~~

471           (9)~~(8)~~ The governing body of each municipality at any time  
472 within a fiscal year or within 60 days following the end of the  
473 fiscal year may amend a budget for that year as follows:

474           (c) If a budget amendment is required for a purpose not  
475 specifically authorized in paragraph (a) or paragraph (b), the



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476 budget amendment must be adopted in the same manner as the  
477 original budget unless otherwise specified in the municipality's  
478 charter. The proposed amendment must be posted on the  
479 municipality's official website 5 days before the adoption of  
480 the amendment. If the municipality does not operate an official  
481 website, the municipality must, within a reasonable period of  
482 time as established by the county or counties in which the  
483 municipality is located, transmit the proposed amendment to the  
484 manager or administrator of such county or counties who shall  
485 post the proposed amendment on the county's website 5 days  
486 before the adoption of the amendment.

487 ~~(10)(9)~~ If the governing body of a municipality amends the  
488 budget pursuant to paragraph (9) (c) ~~(8)(e)~~, the adopted  
489 amendment ~~must be posted on the official website of the~~  
490 ~~municipality within 5 days after adoption and must remain on the~~  
491 ~~municipality's website or the county's website, as applicable,~~  
492 ~~for at least 5 2 years. If the municipality does not operate an~~  
493 ~~official website, the municipality must, within a reasonable~~  
494 ~~period of time as established by the county or counties in which~~  
495 ~~the municipality is located, transmit the adopted amendment to~~  
496 ~~the manager or administrator of such county or counties who~~  
497 ~~shall post the adopted amendment on the county's website.~~

498 (11) Each municipality shall prepare a quarterly summary of  
499 compensation for all employees funded with appropriations from  
500 the municipality. The summary must include job titles, names,  
501 and salaries for each employee. The summary must be posted on  
502 the municipality's official website or the county's official  
503 website, as applicable, in a portable document format or a  
504 similar electronically accessible form that can be downloaded



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505 and may be independent of the original software and hardware  
506 used to create the document. If the municipality does not  
507 operate an official website, the municipality must, within a  
508 reasonable period of time as established by the county or  
509 counties in which the municipality is located, transmit the  
510 summary to the manager or administrator of such county or  
511 counties who shall post the summary on the county's website.

512 (12) (a) Each municipality shall publish a budget  
513 development calendar for the ensuing fiscal year. The calendar  
514 must list, to the extent practicable, all of the following  
515 budget related events:

516 1. The expected timeframe for municipal agencies to submit  
517 their proposed budget requests, including the name of the  
518 municipal agency or budget officer to whom such requests must be  
519 submitted.

520 2. The expected timeframe by which the county property  
521 appraiser is expected to submit to the municipality the taxable  
522 value within the jurisdiction of the municipality under s.  
523 200.065.

524 3. An expected timeframe for holding any budget workshops  
525 at which the municipality's governing body may discuss the  
526 ensuing fiscal year budget or the funding requests of the  
527 municipality's agencies or governmental units.

528 4. The expected timeframe in which the budget public  
529 hearings required under s. 200.065 may be held.

530 5. The expected timeframe by which the municipality will  
531 hold a budget workshop at which the council or commission will  
532 perform the budget reduction exercise required by paragraph  
533 (3) (b).



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534       (b) The budget development calendar must be published on  
535 the municipality's official website or the county's official  
536 website, as applicable, on or before January 30 of each calendar  
537 year. If the municipality does not operate an official website,  
538 the municipality must, within a reasonable period of time as  
539 established by the county or counties in which the municipality  
540 is located, transmit the budget development calendar to the  
541 manager or administrator of such county or counties who shall  
542 post the municipality's budget development calendar on the  
543 county's website. However, the publication of the budget  
544 development calendar may not serve as a basis for bringing any  
545 civil or equitable action challenging the adoption of the  
546 municipality's tentative or final budget pursuant to this  
547 section or s. 200.065.

548       Section 8. Paragraph (d) of subsection (2) of section  
549 212.055, Florida Statutes, is amended to read:

550       212.055 Discretionary sales surtaxes; legislative intent;  
551 authorization and use of proceeds.—It is the legislative intent  
552 that any authorization for imposition of a discretionary sales  
553 surtax shall be published in the Florida Statutes as a  
554 subsection of this section, irrespective of the duration of the  
555 levy. Each enactment shall specify the types of counties  
556 authorized to levy; the rate or rates which may be imposed; the  
557 maximum length of time the surtax may be imposed, if any; the  
558 procedure which must be followed to secure voter approval, if  
559 required; the purpose for which the proceeds may be expended;  
560 and such other requirements as the Legislature may provide.  
561 Taxable transactions and administrative procedures shall be as  
562 provided in s. 212.054.



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563 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

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



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592 purposes of retiring or servicing indebtedness incurred for  
593 refunding bonds before July 1, 1999, is ratified.

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

596 a. Any fixed capital expenditure or fixed capital outlay  
597 associated with the construction, reconstruction, or improvement  
598 of public facilities that have a life expectancy of 5 or more  
599 years, any related land acquisition, land improvement, design,  
600 and engineering costs, and all other professional and related  
601 costs required to bring the public facilities into service. For  
602 purposes of this sub-subparagraph, the term "public facilities"  
603 means facilities as defined in s. 163.3164(43) ~~s. 163.3164(41)~~,  
604 s. 163.3221(13), or s. 189.012(5), and includes facilities that  
605 are necessary to carry out governmental purposes, including, but  
606 not limited to, fire stations, general governmental office  
607 buildings, and animal shelters, regardless of whether the  
608 facilities are owned by the local taxing authority or another  
609 governmental entity.

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

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

618 d. Any fixed capital expenditure or fixed capital outlay  
619 associated with the improvement of private facilities that have  
620 a life expectancy of 5 or more years and that the owner agrees



621 to make available for use on a temporary basis as needed by a  
622 local government as a public emergency shelter or a staging area  
623 for emergency response equipment during an emergency officially  
624 declared by the state or by the local government under s.  
625 252.38. Such improvements are limited to those necessary to  
626 comply with current standards for public emergency evacuation  
627 shelters. The owner must enter into a written contract with the  
628 local government providing the improvement funding to make the  
629 private facility available to the public for purposes of  
630 emergency shelter at no cost to the local government for a  
631 minimum of 10 years after completion of the improvement, with  
632 the provision that the obligation will transfer to any  
633 subsequent owner until the end of the minimum period.

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

646 f. Instructional technology used solely in a school  
647 district's classrooms. As used in this sub-subparagraph, the  
648 term "instructional technology" means an interactive device that  
649 assists a teacher in instructing a class or a group of students



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650 and includes the necessary hardware and software to operate the  
651 interactive device. The term also includes support systems in  
652 which an interactive device may mount and is not required to be  
653 affixed to the facilities.

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

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

678         4. Surtax revenues that are shared with eligible charter



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679 schools pursuant to paragraph (c) shall be allocated among such  
680 schools based on each school's proportionate share of total  
681 school district capital outlay full-time equivalent enrollment  
682 as adopted by the education estimating conference established in  
683 s. 216.136. Surtax revenues must be expended by the charter  
684 school in a manner consistent with the allowable uses provided  
685 in s. 1013.62(4). All revenues and expenditures shall be  
686 accounted for in a charter school's monthly or quarterly  
687 financial statement pursuant to s. 1002.33(9). If a school's  
688 charter is not renewed or is terminated and the school is  
689 dissolved under the provisions of law under which the school was  
690 organized, any unencumbered funds received under this paragraph  
691 shall revert to the sponsor.

692       Section 9. The Legislature finds and declares that this act  
693 fulfills an important state interest.

694       Section 10. This act shall take effect January 1, 2027.

695

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

697 And the title is amended as follows:

698       Delete everything before the enacting clause  
699 and insert:

700                               A bill to be entitled  
701       An act relating to local government finances;  
702       providing a short title; amending s. 129.03, F.S.;;  
703       revising the timeframe during which tentative budgets,  
704       and the length of time for which final budgets, must  
705       be posted on county websites; requiring the county to  
706       hold a budget workshop for a specified purpose by a  
707       certain date; requiring the county to post a certain



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708 budget reduction exercise or link on its website;  
709 requiring that tentative, adopted tentative, and final  
710 budgets be posted on a county's website; specifying  
711 requirements for such posted budgets; deleting  
712 obsolete language; requiring counties to prepare  
713 certain quarterly compensation summaries; requiring  
714 that such summaries be posted on a county website in a  
715 certain format; requiring counties to publish budget  
716 development calendars; specifying requirements for  
717 such calendars; providing that such publication may  
718 not serve as a basis for certain actions; amending s.  
719 129.06, F.S.; revising the length of time for which a  
720 public hearing for an amendment to a county budget  
721 must be advertised; requiring that proposed amendments  
722 be posted on the county's website on a certain date;  
723 revising the length of time for which adopted  
724 amendments must remain on such website; amending s.  
725 163.3164, F.S.; defining the terms "impact fee" and  
726 "plan-based methodology"; amending s. 163.3180, F.S.;  
727 authorizing a local government to adopt an alternative  
728 transportation system that is mobility-plan and fee-  
729 based or that is not mobility-plan and fee-based,  
730 including impact fees, under certain circumstances;  
731 providing construction; prohibiting certain interlocal  
732 agreements from extending beyond a specified date;  
733 deleting an exception to an applicability provision  
734 relating to concurrency; amending s. 163.31801, F.S.;  
735 defining the term "extraordinary circumstances";  
736 specifying requirements applicable to local



737 governments and special districts for impact fees  
738 adopted or increased after a specified date; requiring  
739 that a demonstrated-need study use a plan-based  
740 methodology for a certain purpose; requiring that  
741 certain capacity standards be specified in a certain  
742 impact fee study; requiring that a demonstrated-need  
743 study be accompanied by a certain declaration;  
744 requiring local governments, school districts, and  
745 special districts to use localized data for a certain  
746 purpose; prohibiting local governments, school  
747 districts, and special districts from using certain  
748 data for a specified purpose; prohibiting local  
749 governments, school districts, and special districts  
750 from including certain deductions in certain impact  
751 fee increases and from increasing impact fee rates  
752 beyond certain phase-in limitations by more than a  
753 specified percentage within a certain timeframe;  
754 providing procedures relating to impact fee payor  
755 refunds and credits of impact fee overpayments;  
756 providing legislative intent; prohibiting the use of  
757 certain provisions as an admission against interest;  
758 amending s. 166.241, F.S.; revising the timeframe  
759 during which tentative budgets, and the length of time  
760 for which final budgets, must be posted on municipal  
761 or county websites, as applicable; requiring the  
762 municipality to hold a budget workshop for a specified  
763 purpose by a certain date; requiring the municipality  
764 to post a certain budget reduction exercise or link on  
765 its website or the county's website, as applicable;



766 requiring that tentative, adopted tentative, and final  
767 budgets be posted on a municipality's website or the  
768 county's website, as applicable; specifying  
769 requirements for such posted budgets; deleting  
770 obsolete language; requiring that proposed amendments  
771 be posted on a certain website on a certain date;  
772 revising the length of time for which adopted  
773 amendments must remain on such website; requiring  
774 municipalities to prepare certain quarterly  
775 compensation summaries; requiring that such summaries  
776 be posted in a specified manner; requiring  
777 municipalities to publish budget development calendars  
778 in a specified manner; specifying requirements for  
779 such calendars; providing that such publication may  
780 not serve as a basis for certain actions; amending s.  
781 212.055, F.S.; conforming a cross-reference; declaring  
782 that the act fulfills an important state interest;  
783 providing an effective date.