

A bill to be entitled
An act relating to local government spending;
providing a short title; amending s. 129.03, F.S.;
revising the length of time tentative budgets and
final budgets must be posted on county websites;
requiring the posting of such budgets to allow members
of the public to download and review certain
information and data in specified formats; requiring
the county budget officer to perform a certain
exercise within a specified time period before final
adoption of a budget; requiring that such exercise be
posted on the county's website; amending s. 129.06,
F.S.; revising the length of time a public hearing for
an amendment to a county budget must be advertised;
revising the length of time an adopted amendment must
be posted on the county's website; requiring the
posting of such adopted amendment to meet certain
requirements; creating s. 163.212, F.S.; prohibiting a
local government from expending public funds for the
purpose of diversity, equity, and inclusion;
prohibiting a local government from contracting with a
private vendor for services for promoting, advocating
for, or providing training or education on diversity,
equity, and inclusion; requiring such contracts to
include specified language; requiring local

26 governments to annually make a specified certification
27 to the Chief Financial Officer; authorizing the Chief
28 Financial Officer to adopt rules; authorizing a person
29 to call the governmental efficiency hotline in certain
30 circumstances; requiring the Chief Financial Officer
31 to conduct a specified evaluation; specifying that
32 local governments that violate certain provisions are
33 subject to administrative fines; requiring such fines
34 to be deposited in the Insurance Regulatory Trust
35 Fund; providing construction; defining the term
36 "diversity, equity, and inclusion"; amending s.
37 166.241, F.S.; revising the length of time tentative
38 budgets and final budgets must be posted on
39 municipality or county websites, as applicable;
40 requiring the posting of such budgets to allow members
41 of the public to download and review certain
42 information and data in specified formats; requiring
43 the governing body of a municipality to perform a
44 certain exercise within a specified time period before
45 final adoption of a budget; requiring that such
46 exercise be posted on the county's website; revising
47 the length of time an adopted amendment must be posted
48 on the municipality's or county's website, as
49 applicable; requiring the posting of such adopted
50 amendment to meet certain requirements; providing an

51 effective date.

52

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

54

55 **Section 1. This act may be cited as the "Local Government**

56 **Financial Transparency and Accountability Act."**

57 **Section 2. Paragraph (c) of subsection (3) of section**

58 **129.03, Florida Statutes, is amended to read:**

59 129.03 Preparation and adoption of budget.—

60 (3) The county budget officer, after tentatively

61 ascertaining the proposed fiscal policies of the board for the

62 next fiscal year, shall prepare and present to the board a

63 tentative budget for the next fiscal year for each of the funds

64 provided in this chapter, including all estimated receipts,

65 taxes to be levied, and balances expected to be brought forward

66 and all estimated expenditures, reserves, and balances to be

67 carried over at the end of the year.

68 (c)1. The board shall hold public hearings to adopt

69 tentative and final budgets pursuant to s. 200.065. The hearings

70 shall be primarily for the purpose of hearing requests and

71 complaints from the public regarding the budgets and the

72 proposed tax levies and for explaining the budget and any

73 proposed or adopted amendments. The tentative budget must be

74 posted on the county's official website at least 14 ~~2~~ days

75 before the public hearing to consider such budget and must

76 remain on the website for at least 45 days. The final budget
77 must be posted on the website within 30 days after adoption and
78 must remain on the website for at least 5 ~~2~~ years.

79 2. Any tentative budget or final budget posted on the
80 county's official website must allow members of the public to:

81 a. View budget data in a searchable format.

82 b. Review historical spending trends and filter data
83 according to categories in the county's chart of accounts,
84 including, but not limited to, fund, department, division,
85 program, or activity.

86 c. Download financial data and graphs.

87 d. View data in different graphical formats, including,
88 but not limited to, stacked line, trend line, bar graph, and pie
89 chart.

90 e. View information for multiple county departments,
91 divisions, funds, or financial categories simultaneously.

92 f. View and compare revenue and expense trends
93 simultaneously on the same graph for any level of financial
94 data.

95 g. View all employee salaries in a searchable format.

96 h. View all travel expenses for all county employees in a
97 searchable format.

98 3. At least 14 days before final adoption of the budget by
99 the board of county commissioners, the county budget officer
100 must perform a budget cutting exercise, identifying specific

101 reductions to the tentative budget for the ensuing fiscal year
102 which total 10 percent of the tentative budget, without
103 compromising essential public services, such as law enforcement
104 or fire services, or legal obligations. The county budget
105 officer must post such exercise on the county's official website
106 in accordance with subparagraph 2.

107 4. The tentative budgets, adopted tentative budgets, and
108 final budgets shall be filed in the office of the county auditor
109 as a public record. Sufficient reference in words and figures to
110 identify the particular transactions must be made in the minutes
111 of the board to record its actions with reference to the
112 budgets.

113 **Section 3. Paragraph (f) of subsection (2) of section**
114 **129.06, Florida Statutes, is amended to read:**

115 129.06 Execution and amendment of budget.—

116 (2) The board at any time within a fiscal year may amend a
117 budget for that year, and may within the first 60 days of a
118 fiscal year amend the budget for the prior fiscal year, as
119 follows:

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

125 1. The public hearing must be advertised at least 7 2

HB 1329

2026

126 days, but not more than 5 days, before the date of the hearing.
127 The advertisement must appear in a newspaper of paid general
128 circulation and must identify the name of the taxing authority,
129 the date, place, and time of the hearing, and the purpose of the
130 hearing. The advertisement must also identify each budgetary
131 fund to be amended, the source of the funds, the use of the
132 funds, and the total amount of each fund's appropriations.

133 2. If the board amends the budget pursuant to this
134 paragraph, the adopted amendment must be posted on the county's
135 official website within 7 ~~5~~ days before ~~after~~ adoption and must
136 remain on the website for at least 5 ~~2~~ years. The adopted
137 amendment must be posted in accordance with s. 129.03(3)(c)2.

138 **Section 4. Section 163.212, Florida Statutes, is created
139 to read:**

140 163.212 Prohibiting local government expenditure of public
141 funds for diversity, equity, and inclusion.—

142 (1) A local government may not expend public funds, or
143 otherwise expend any funds derived from bequests, charges,
144 deposits, donations, grants, gifts, income, receipts, or any
145 other source of funds, for the purpose of diversity, equity, and
146 inclusion.

147 (2) (a) A local government may not contract with a private
148 vendor for the provision of services for promoting, advocating
149 for, or providing training or education on diversity, equity,
150 and inclusion.

151 (b) A contract between a local government and a private
152 vendor that includes language promoting, advocating for, or
153 providing training or education on diversity, equity, and
154 inclusion shall constitute grounds for immediate termination of
155 the contract, in which case the local government shall provide a
156 written notice of termination to the representative of the
157 private vendor.

158 (3) By September 1, 2026, and annually thereafter, each
159 local government must certify to the Chief Financial Officer
160 that it is in compliance with this section. The Chief Financial
161 Officer may adopt rules to implement this subsection.

162 (4) (a) A person may call the governmental efficiency
163 hotline established in s. 17.325 if he or she believes that a
164 local government has violated this section. Upon receipt of such
165 information, the Chief Financial Officer shall conduct an
166 evaluation pursuant to s. 17.325.

167 (b) 1. If the Chief Financial Officer determines that a
168 local government has violated this section, the Chief Financial
169 Officer may impose the following administrative fines:

- 170 a. For a first violation, \$1,000 per day.
- 171 b. For a second or subsequent violation, \$5,000 per day.
- 172 2. The proceeds of the fines shall be deposited in the
173 Insurance Regulatory Trust Fund.

174 (5) This section does not prohibit the expenditure of
175 public funds through local government contracting which is

176 reasonably necessary to the normal operation of government
177 functions.

178 (6) For purposes of this section, the term "diversity,
179 equity, and inclusion" means any effort by a local government
180 to:

181 1. Affect the composition of its employees as it relates
182 to race, sex, color, or ethnicity, other than to ensure
183 compliance with relevant state and federal antidiscrimination
184 laws;

185 2. Promote differential treatment of or provide special
186 benefits to a person based on his or her race, sex, color, or
187 ethnicity;

188 3. Promote or adopt policies or procedures designed or
189 implemented with reference to race, sex, color, or ethnicity,
190 other than policies or procedures approved in writing by the
191 Attorney General for the sole purpose of ensuring compliance
192 with any applicable court order or state or federal law;

193 4. Promote or adopt training, programming, or activities
194 designed or implemented with reference to race, color,
195 ethnicity, gender identity, or sexual orientation, other than
196 training, programming, or activities developed by an attorney
197 licensed in this state and approved in writing by the Attorney
198 General for the sole purpose of ensuring compliance with any
199 applicable court order or state or federal law;

200 5. Promote, as the official position of a local government

201 agency, a particular opinion referencing unconscious or implicit
202 bias, cultural appropriation, allyship, transgender ideology,
203 microaggressions, group marginalization, antiracism, systemic
204 oppression, social justice, intersectionality, neopronouns,
205 heteronormativity, disparate impact, gender theory, racial or
206 sexual privilege, or any related formulation of such
207 concepts; or

208 6. Advance, promote, entertain, or support fundamental
209 considerations of social justice, including, but not limited to,
210 critical race theory, or otherwise defend the concept that
211 mankind is inherently racist, sexist, or oppressive, whether
212 consciously or unconsciously, solely by virtue of his or her
213 race or sex. This also includes the concept that mankind is
214 responsible for the past actions of other members of the same
215 race or sex.

216

217 The term does not include equal opportunity or equal employment
218 opportunity materials designed to inform the public about the
219 prohibition on discrimination based on protected status under
220 state or federal law.

221 **Section 5. Subsections (3) and (9) of section 166.241, Florida Statutes, are amended to read:**

223 166.241 Fiscal years, budgets, appeal of municipal law
224 enforcement agency budget, and budget amendments.—

225 (3) (a) The tentative budget must be posted on the

226 municipality's official website at least 14 2 days before the
227 budget hearing, held pursuant to s. 200.065 or other law, to
228 consider such budget and must remain on the website for at least
229 45 days. The final adopted budget must be posted on the
230 municipality's official website within 30 days after adoption
231 and must remain on the website for at least 5 2 years. If the
232 municipality does not operate an official website, the
233 municipality must, within a reasonable period of time as
234 established by the county or counties in which the municipality
235 is located, transmit the tentative budget and final budget to
236 the manager or administrator of such county or counties who
237 shall post the budgets on the county's website.

238 (b) Any tentative budget or final budget posted on the
239 municipality's official website or the county's official
240 website, as applicable, must allow members of the public to:

241 1. View budget data in a searchable format.

242 2. Review historical spending trends and filter data
243 according to categories in the county's chart of accounts,
244 including, but not limited to, fund, department, division,
245 program, or activity.

246 3. Download financial data and graphs.

247 4. View data in different graphical formats, including,
248 but not limited to, stacked line, trend line, bar graph, and pie
249 chart.

250 5. View information for multiple county departments,

251 divisions, funds, or financial categories simultaneously.

252 6. View and compare revenue and expense trends

253 simultaneously on the same graph for any level of financial
254 data.

255 7. View all employee salaries in a searchable format.

256 8. View all travel expenses for all county employees in a
257 searchable format.

258 (c) At least 14 days before final adoption of the budget
259 by the governing body of a municipality, the municipality must
260 perform a budget cutting exercise, identifying specific
261 reductions to the tentative budget for the ensuing fiscal year
262 which total 10 percent of the tentative budget, without
263 compromising essential public services, such as law enforcement
264 or fire services, or legal obligations. The municipality must
265 publish this exercise on its official website or the county's
266 official website, as applicable, in accordance with paragraph
267 (b).

268 (9) If the governing body of a municipality amends the
269 budget pursuant to paragraph (8)(c), the adopted amendment must
270 be posted on the official website of the municipality within 7 5
271 days before after adoption and must remain on the website for at
272 least 5 2 years. If the municipality does not operate an
273 official website, the municipality must, within a reasonable
274 period of time as established by the county or counties in which
275 the municipality is located, transmit the adopted amendment to

HB 1329

2026

276 the manager or administrator of such county or counties who
277 shall post the adopted amendment on the county's website. The
278 adopted amendment must be posted in accordance with paragraph
279 (3) (b) .

280 **Section 6.** This act shall take effect July 1, 2026.