

1 A bill to be entitled
2 An act relating to tax referendums; creating s.
3 17.326, F.S.; defining the term "local government
4 spending analysis"; requiring a local government
5 spending analysis be included on certain referendums;
6 authorizing the Department of Financial Services to
7 adopt rules; providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
10

11 **Section 1. Section 17.326, Florida Statutes, is created to**
12 **read:**

13 17.326 Local government spending analysis.—

14 (1) As used in this section, the term "local government
15 spending analysis" means a statement prepared by the department,
16 or an agency thereof, analyzing the spending of a county
17 government.

18 (2) If a local government spending analysis has been
19 prepared, such analysis must be included on any referendum
20 proposing an increase in taxes levied by a county.

21 (3) The department may adopt rules to implement this
22 section, including standards and requirements for a local
23 government spending analysis.

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