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LEGISLATIVE ACTION

| Senate | . | House |
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| Comm: RCS | . | |
| 03/03/2026 | . | |
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The Committee on Rules (DiCeglie) recommended 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



484786

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



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.



484786

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



484786

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



484786

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



484786

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)



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.



484786

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



484786

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



484786

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



484786

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



484786

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.



484786

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



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



484786

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.



484786

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



484786

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



484786

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).



484786

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.



484786

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



484786

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



484786

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



484786

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



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



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; s. 163.3164,
725 F.S.; defining the terms "impact fee" and "plan-based
726 methodology"; amending s. 163.3180, F.S.; authorizing
727 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



484786

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;



484786

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.