707548

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/03/2026	.	
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The Committee on Rules (DiCeglie) recommended the following:

Senate Amendment (with title amendment)

Delete lines 137 - 186
and insert:

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

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

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

(40) “Plan-based methodology” means a study methodology that uses the most recent and localized data to project growth within a jurisdiction over a 10-year period, anticipate capacity impacts on relevant systems which will be created by the projected growth, and establish a list of capital projects to be constructed or purchased in a defined time period to mitigate the anticipated capacity impacts as part of a new or updated impact fee study. The capital projects identified in a county or municipal impact fee study and any necessary interlocal agreement must comport with the requirements of s. 163.3177(6)(h).

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

163.3180 Concurrency.—

(5)

(i) If a local government elects to repeal transportation concurrency, the local government may adopt an alternative transportation system that is mobility-plan and fee-based or an alternative transportation system that is not mobility-plan and fee-based, including impact fees. The local government may not use an alternative transportation system to deny, time, or phase an application for site plan approval, plat approval, final subdivision approval, building permits, or the functional equivalent of such approvals provided that the developer agrees to pay for the development’s identified transportation impacts via the funding mechanism implemented by the local government.

707548

The revenue from the funding mechanism used in the alternative transportation system must be used to implement the needs of the local government’s plan which serves as the basis for the fee imposed. An alternative transportation system must comply with s. 163.31801 governing impact fees. An alternative transportation system may not impose upon new development any responsibility for funding an existing transportation deficiency as defined in paragraph (h). <u>This section does not require a local government to adopt a mobility fee in lieu of an impact fee for transportation.</u>

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

2. The interlocal agreement must, at a minimum:

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

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

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

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

707548

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

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

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

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

4. This paragraph does not apply to:

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

b. A county or municipality that has entered into, or otherwise updated, an existing interlocal agreement, as of October 1, 2024, to coordinate the mitigation of transportation impacts. However, if such existing interlocal agreement is terminated, the affected county and municipality that have entered into the agreement are ~~shall be~~ subject to the requirements of this paragraph. An interlocal agreement entered into before October 1, 2024, may not extend beyond October 1, 2031 ~~unless the county and municipality mutually agree to extend the existing interlocal agreement before the expiration of the agreement~~.

Section 6. Present paragraphs (a) and (b) of subsection (3) of section 163.31801, Florida Statutes, are redesignated as paragraphs (b) and (c), respectively, a new paragraph (a) is

707548

added to that subsection, subsection (15) is added to that section, and subsection (4) and paragraph (g) of subsection (6) of that section are amended, to read:

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—

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

<u>(a) “Extraordinary circumstances” means measurable effects of development which will require mitigation by the affected local government, school district, or special district and which exceed the total of the current adopted impact fee amount and any increase as provided in paragraphs (6)(c), (d), and (e) in less than 4 years.</u>

(4) <u>For impact fees adopted or increased after July 1, 2026,</u> at a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must:

(a) Ensure that the calculation of the impact fee is based on a <u>demonstrated-need</u> study <u>that is plan based and uses</u> ~~using~~ the most recent and localized data available within 4 years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.

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

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

707548

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

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

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

(g) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.

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

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

(6) A local government, school district, or special

707548

district may increase an impact fee only as provided in this subsection.

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

a. A demonstrated-need study using a plan-based methodology which justifies ~~justifying~~ any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations. The capacity standards used to support the existence of such extraordinary circumstances must be specified in the impact fee study adopted under paragraph (4)(a). The demonstrated-need study must be accompanied by a declaration stating how and the timeframe during which the proposed impact fee increase will be used to construct or purchase the improvements necessary to increase capacity. The local government, school district, or special district must use localized data reflecting differences in costs and modality of projects between urban, emerging urban, and rural areas, as applicable within the study area, to project the anticipated growth or capacity impacts that underlie the extraordinary circumstances necessitating the impact fee increase.

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

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

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

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

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

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

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

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

(15) When an impact fee payor submits a written request to the chief administrative officer of a local government, school district, or special district for a refund or credit from alleged overpayment of an impact fee, the local government,

school district, or special district that levied the impact fee shall provide a written approval or denial to the payor within 30 days after receiving the written request. If the local government, school district, or special district approves the payor’s request, the impact fee payor may, at the payor’s discretion, elect to receive either a refund or a credit. The impact fee payor has 30 days after receipt of the written response from the local government, school district, or special district to provide written notice to the chief administrator of the local government, school district, or special district of the payor’s election. It is the intent of the Legislature that the impact fee payor elect a credit if the payor has the reasonable opportunity to use the credit, in accordance with law. A full refund or credit of the impact fee must be provided to the payor within 30 days after the chief administrator receives the payor’s written election. A request or response provided in accordance with this subsection may not be used as an admission against interest of either party in any subsequent action challenging the impact fee.

Section 7. Subsections (3) and (9) of section 166.241, Florida Statutes, are amended to read:

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

(3)(a) The tentative budget must be posted on the municipality’s official website at least 7 ~~2~~ days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The final adopted budget must be posted on the municipality’s official website within 30 days after adoption

707548

and must remain on the website for at least 5 ~~2~~ years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

(b) Each tentative budget, adopted tentative budget, or final budget posted on the municipality's official website or the county's official website, as applicable, must allow members of the public to do all of the following:

1. View budget data in a searchable format.

2. View and filter data according to categories in the municipality's chart of accounts, including, but not limited to, fund, department, division, program, or activity.

3. Review revenue and expense trends in the categories in the municipality's chart of accounts, and view and compare such data on a comparison chart.

4. Download budget data.

5. View data in different graphical formats.

6. View information for one or more municipal departments, divisions, funds, or financial categories at the same time.

7. View the average municipal employee salary, the percentage of the budget spent on salaries and benefits for municipal employees, and all municipal employee salaries in a searchable format.

(9) A proposed amendment to the budget must be posted on the municipality's official website within 7 days before adoption. If the governing body of a municipality amends the

707548

budget pursuant to paragraph (8)(c), the adopted amendment must ~~be posted on the official website of the municipality within 5 days after adoption and must~~ remain on the website for at least 5 ~~2~~ years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county's website. The adopted amendment must be incorporated into the budget data made available to the public under paragraph (3)(b).

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

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

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the

707548

school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

1. For the purposes of this paragraph, the term

707548

"infrastructure" means:

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

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

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

d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially

707548

declared by the state or by the local government under s. 252.38. Such improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.

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

f. Instructional technology used solely in a school district’s classrooms. As used in this sub-subparagraph, the term “instructional technology” means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be

707548

affixed to the facilities.

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

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

4. Surtax revenues that are shared with eligible charter schools pursuant to paragraph (c) shall be allocated among such schools based on each school’s proportionate share of total school district capital outlay full-time equivalent enrollment

707548

as adopted by the education estimating conference established in s. 216.136. Surtax revenues must be expended by the charter school in a manner consistent with the allowable uses provided in s. 1013.62(4). All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9). If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this paragraph shall revert to the sponsor.

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

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

And the title is amended as follows:

Delete lines 2 - 28

and insert:

An act relating to local government finance; providing a short title; amending s. 129.03, F.S.; revising the timeframe during which tentative budgets, and the length of time for which final budgets, must be posted on county websites; requiring the posting of such budgets to allow members of the public to view, review, and download certain information and data in specified formats; deleting obsolete language; amending s. 129.06, F.S.; revising the timeframe during which a public hearing for an amendment to a county budget must be advertised; revising the timeframe during which, and the length of time for

707548

which, an adopted amendment must be posted on the county’s website; requiring that the adopted amendment be incorporated into budget data made available to the public in a certain manner; amending s. 163.3164, F.S.; defining the terms “impact fee” and “plan-based methodology”; amending s. 163.3180, F.S.; authorizing a local government to adopt an alternative transportation system that is mobility-plan and fee-based or that is not mobility-plan and fee-based, including impact fees, under certain circumstances; providing construction; prohibiting certain interlocal agreements from extending beyond a specified date; deleting an exception to an applicability provision relating to concurrency; amending s. 163.31801, F.S.; defining the term “extraordinary circumstances”; specifying requirements applicable to local governments and special districts for impact fees adopted or increased after a specified date; requiring that a demonstrated-need study use a plan-based methodology for a certain purpose; requiring that certain capacity standards be specified in a certain impact fee study; requiring that a demonstrated-need study be accompanied by a certain declaration; requiring local governments, school districts, and special districts to use localized data for a certain purpose; prohibiting local governments, school districts, and special districts from using certain data for a specified purpose; prohibiting local governments, school districts, and special districts

707548

from including certain deductions in certain impact fee increases and from increasing impact fee rates beyond certain phase-in limitations by more than a specified percentage within a certain timeframe; providing procedures relating to impact fee payor refunds and credits of impact fee overpayments; providing legislative intent; prohibiting the use of certain provisions as an admission against interest; amending s. 166.241, F.S.; revising the timeframe during which tentative budgets, and the length of time for which final budgets, must be posted on municipal or county websites, as applicable; requiring the posting of such budgets to allow members of the public to view, review, and download certain information and data in specified formats; revising the timeframe during which, and the length of time for which, an adopted amendment must be posted on such website; requiring that the adopted amendment be incorporated into budget data made available to the public in a certain manner; amending s. 212.055, F.S.; conforming a cross-reference; providing a finding and declaration of an important state interest; providing