



920006

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/02/2026	.	
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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:



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

15 (40) "Plan-based methodology" means a study methodology
16 that uses the most recent and localized data to project growth
17 within a jurisdiction over a 10-year period, anticipate capacity
18 impacts on relevant systems which will be created by the
19 projected growth, and establish a list of capital projects to be
20 constructed or purchased in a defined time period to mitigate
21 the anticipated capacity impacts as part of a new or updated
22 impact fee study. The capital projects identified in a county or
23 municipal impact fee study and any necessary interlocal
24 agreement must comport with the requirements of s.
25 163.3177(6)(h).

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

28 163.3180 Concurrency.—

29 (5)

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



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41 The revenue from the funding mechanism used in the alternative
42 transportation system must be used to implement the needs of the
43 local government's plan which serves as the basis for the fee
44 imposed. An alternative transportation system must comply with
45 s. 163.31801 governing impact fees. An alternative
46 transportation system may not impose upon new development any
47 responsibility for funding an existing transportation deficiency
48 as defined in paragraph (h). This section does not require a
49 local government to adopt a mobility fee in lieu of an impact
50 fee for transportation.

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

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

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

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

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

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



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

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

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

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

83 4. This paragraph does not apply to:

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

85 b. A county or municipality that has entered into, or
86 otherwise updated, an existing interlocal agreement, as of
87 October 1, 2024, to coordinate the mitigation of transportation
88 impacts. However, if such existing interlocal agreement is
89 terminated, the affected county and municipality that have
90 entered into the agreement are ~~shall be~~ subject to the
91 requirements of this paragraph. An interlocal agreement entered
92 into before October 1, 2024, may not extend beyond October 1,
93 2031 unless the county and municipality mutually agree to extend
94 ~~the existing interlocal agreement before the expiration of the~~
95 ~~agreement.~~

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



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

102 163.31801 Impact fees; short title; intent; minimum
103 requirements; audits; challenges.-

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

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

111 (4) For impact fees adopted or increased after July 1,
112 2026, at a minimum, each local government that adopts and
113 collects an impact fee by ordinance and each special district
114 that adopts, collects, and administers an impact fee by
115 resolution must:

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

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

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



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

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

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

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

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

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

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



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

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

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

184 b. The local government jurisdiction has held at least two
185 publicly noticed workshops dedicated to the extraordinary



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186 circumstances necessitating the need to exceed the phase-in
187 limitations set forth in paragraph (b), paragraph (c), paragraph
188 (d), or paragraph (e).

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

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

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

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

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

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

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

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



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215 school district, or special district that levied the impact fee
216 shall provide a written approval or denial to the payor within
217 30 days after receiving the written request. If the local
218 government, school district, or special district approves the
219 payor's request, the impact fee payor may, at the payor's
220 discretion, elect to receive either a refund or a credit. The
221 impact fee payor has 30 days after receipt of the written
222 response from the local government, school district, or special
223 district to provide written notice to the chief administrator of
224 the local government, school district, or special district of
225 the payor's election. It is the intent of the Legislature that
226 the impact fee payor elect a credit if the payor has the
227 reasonable opportunity to use the credit, in accordance with
228 law. A full refund or credit of the impact fee must be provided
229 to the payor within 30 days after the chief administrator
230 receives the payor's written election. A request or response
231 provided in accordance with this subsection may not be used as
232 an admission against interest of either party in any subsequent
233 action challenging the impact fee.

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

236 166.241 Fiscal years, budgets, appeal of municipal law
237 enforcement agency budget, and budget amendments.—

238 (3)(a) The tentative budget must be posted on the
239 municipality's official website at least 7 ~~2~~ days before the
240 budget hearing, held pursuant to s. 200.065 or other law, to
241 consider such budget and must remain on the website for at least
242 45 days. The final adopted budget must be posted on the
243 municipality's official website within 30 days after adoption



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

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

- 255 1. View budget data in a searchable format.
- 256 2. View and filter data according to categories in the
257 municipality's chart of accounts, including, but not limited to,
258 fund, department, division, program, or activity.
- 259 3. Review revenue and expense trends in the categories in
260 the municipality's chart of accounts, and view and compare such
261 data on a comparison chart.
- 262 4. Download budget data.
- 263 5. View data in different graphical formats.
- 264 6. View information for one or more municipal departments,
265 divisions, funds, or financial categories at the same time.
- 266 7. View the average municipal employee salary, the
267 percentage of the budget spent on salaries and benefits for
268 municipal employees, and all municipal employee salaries in a
269 searchable format.

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



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273 budget pursuant to paragraph (8) (c), the adopted amendment must
274 ~~be posted on the official website of the municipality within 5~~
275 ~~days after adoption and must~~ remain on the website for at least
276 5 2 years. If the municipality does not operate an official
277 website, the municipality must, within a reasonable period of
278 time as established by the county or counties in which the
279 municipality is located, transmit the adopted amendment to the
280 manager or administrator of such county or counties who shall
281 post the adopted amendment on the county's website. The adopted
282 amendment must be incorporated into the budget data made
283 available to the public under paragraph (3) (b).

284 Section 8. Paragraph (d) of subsection (2) of section
285 212.055, Florida Statutes, is amended to read:

286 212.055 Discretionary sales surtaxes; legislative intent;
287 authorization and use of proceeds.—It is the legislative intent
288 that any authorization for imposition of a discretionary sales
289 surtax shall be published in the Florida Statutes as a
290 subsection of this section, irrespective of the duration of the
291 levy. Each enactment shall specify the types of counties
292 authorized to levy; the rate or rates which may be imposed; the
293 maximum length of time the surtax may be imposed, if any; the
294 procedure which must be followed to secure voter approval, if
295 required; the purpose for which the proceeds may be expended;
296 and such other requirements as the Legislature may provide.
297 Taxable transactions and administrative procedures shall be as
298 provided in s. 212.054.

299 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

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



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

330 1. For the purposes of this paragraph, the term



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331 "infrastructure" means:

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

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

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

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



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360 declared by the state or by the local government under s.
361 252.38. Such improvements are limited to those necessary to
362 comply with current standards for public emergency evacuation
363 shelters. The owner must enter into a written contract with the
364 local government providing the improvement funding to make the
365 private facility available to the public for purposes of
366 emergency shelter at no cost to the local government for a
367 minimum of 10 years after completion of the improvement, with
368 the provision that the obligation will transfer to any
369 subsequent owner until the end of the minimum period.

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

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



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389 affixed to the facilities.

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

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

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



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

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

430
431 ===== T I T L E A M E N D M E N T =====

432 And the title is amended as follows:

433 Delete lines 2 - 28

434 and insert:

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



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447 which, an adopted amendment must be posted on the
448 county's website; requiring that the adopted amendment
449 be incorporated into budget data made available to the
450 public in a certain manner; amending s. 163.3164,
451 F.S.; defining the terms "impact fee" and "plan-based
452 methodology"; amending s. 163.3180, F.S.; authorizing
453 a local government to adopt an alternative
454 transportation system that is mobility-plan and fee-
455 based or that is not mobility-plan and fee-based,
456 including impact fees, under certain circumstances;
457 providing construction; prohibiting certain interlocal
458 agreements from extending beyond a specified date;
459 deleting an exception to an applicability provision
460 relating to concurrency; amending s. 163.31801, F.S.;
461 defining the term "extraordinary circumstances";
462 specifying requirements applicable to local
463 governments and special districts for impact fees
464 adopted or increased after a specified date; requiring
465 that a demonstrated-need study use a plan-based
466 methodology for a certain purpose; requiring that
467 certain capacity standards be specified in a certain
468 impact fee study; requiring that a demonstrated-need
469 study be accompanied by a certain declaration;
470 requiring local governments, school districts, and
471 special districts to use localized data for a certain
472 purpose; prohibiting local governments, school
473 districts, and special districts from using certain
474 data for a specified purpose; prohibiting local
475 governments, school districts, and special districts



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