

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Ethics and Elections

BILL: SB 1622

INTRODUCER: Senator Rodriguez

SUBJECT: Penalties for Late-filed Disclosures or Statements of Financial Interests

DATE: February 9, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Cleary	Roberts	EE	Favorable
2.	Hackett	Fleming	CA	Pre-meeting
3.			RC	

I. Summary:

SB 1622 provides a one-time waiver of the automatic fine levied against a reporting individual for a late-filed financial disclosure, if:

- The reporting individual filed his or her financial disclosure late but before the maximum automatic fine accrues for that filing year;
- The reporting person has not in past years accrued the maximum automatic fine for the late filing of a financial disclosure; and
- The reporting person has not previously received in past years a waiver of an automatic fine relating to the late filing of a financial disclosure.

The bill's provisions apply to fines that begin to accrue after September 1, 2026.

The bill takes effect upon becoming law.

II. Present Situation:

Commission on Ethics

The Commission on Ethics (Commission) was created by the Legislature in 1974 “to serve as guardian of the standards of conduct” for state and local public officials and employees.¹ The Florida Constitution and state law designate the Commission as the independent commission provided for in s. 8(g), Art. II of the Florida Constitution.² Constitutional duties of the Commission consist of conducting investigations and making public reports on all breach of trust

¹ Florida Commission on Ethics, *Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees*. P. 1., available at <https://ethics.state.fl.us/Documents/Publications/GuideBookletInternet.pdf?cp=2026112> (last visited Feb. 9, 2026).

² Section (8)(j)(3), art. II, Fla. Const.; s. 112.320, F.S.

complaints towards public officers or employees not governed by the judicial qualifications commission.³ In addition to constitutional duties, the Commission, in part:

- Renders advisory opinions to public officials;⁴
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws;⁵
- Administers the Executive Branch Lobbying Registration and Reporting Law;⁶
- Maintains financial disclosure filing of constitutional officers and state officers and employees;⁷ and
- Administers automatic fines for public officers and employees who fail to timely file a required annual financial disclosure.⁸

Code of Ethics for Public Officers and Employees

The Code of Ethics for Public Officers and Employees (Code of Ethics)⁹ establishes ethical standards for public officials and is intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law.¹⁰ The Code of Ethics addresses various issues, such as ethics trainings, voting conflicts, full and public disclosure of financial interests, standards of conduct, and the Commission on Ethics, among others.¹¹

Disclosure of Financial Interests

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. To address this concern, public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests, to remind such officials that their obligation is to put the public interest before personal considerations. The financial disclosure requirement also allows citizens the ability to monitor such public officials to ensure that public officials actions are effectuating the public interest, rather than some personal interest.¹²

Although all public officials and candidates are required to file some sort of financial disclosures, they do not all file the same degree of disclosure, nor do they all file at the same

³ Section (8)(g), art. II., Fla Const.

⁴ Section 112.322(3)(a), F.S.

⁵ Section 112.322(2)(b), F.S.

⁶ Sections 112.3215, 112.32155, F.S.

⁷ Section 112.3144, F.S.

⁸ Section 112.3144, F.S.; s. 112.3145, F.S.; s. 112.31455, F.S.

⁹ See pt. III. Ch. 112, F.S.

¹⁰ Florida Commission on Ethics, *Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees*. P. 1., available at <https://ethics.state.fl.us/Documents/Publications/GuideBookletInternet.pdf?cp=2026112> (last visited Feb. 9, 2026).

¹¹ See pt. III. Ch. 112, F.S.

¹² Florida Commission on Ethics, *Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees*. P.14., available at <https://ethics.state.fl.us/Documents/Publications/GuideBookletInternet.pdf?cp=2026112> (last visited Feb. 9, 2026).

time or place.¹³ The type of disclosure required depends on the type of public official or employee and the interests the disclosure is designed to protect.

Full and Public Disclosure (Form 6)

The Florida Constitution requires all elected constitutional officers, candidates for such offices, and statewide elected officers to file a full and public disclosure of their financial interests.¹⁴ Other public officers, candidates, and public employees may be required to file a full and public disclosure of their financial interests as determined by law.¹⁵

Individuals holding the following positions must presently file a Form 6: governor; lieutenant governor; cabinet members; legislators; state attorneys; public defenders; clerks of circuit courts; sheriffs; tax collectors; property appraisers; supervisors of elections; county commissioners; elected superintendents of schools; district school board members; Jacksonville City Council members (including the mayor); compensation claims judges; the Duval County superintendent of schools; Florida Housing Finance Corporation Board Members; Florida Prepaid College Board Members; and members of each expressway authority, transportation authority (except Jacksonville Transportation Authority), bridge authority, or toll authority created pursuant to ch. 348 or 343, F.S., or any other general law; Florida Commission on Ethics members; and certain local officers (mayors and elected members of the governing body of a municipality).¹⁶

Under the Florida Constitution, the term “full and public disclosure of financial interests” means the reporting individual must disclose his or her net worth and the value for each asset and liability in excess of \$1,000.¹⁷

The disclosure must be accompanied by either a sworn statement that identifies each separate source and amount of income that exceeds \$1,000 or a copy of the reporting individual’s most recent federal income tax return.¹⁸ The Florida Constitution expressly provides that the Legislature can change this definition and requirements.¹⁹

Pursuant to general law, the Commission has created by rule CE Form 6 (Form 6), which is required for filers to use to make the required full and public financial disclosure.²⁰ Reporting individuals are required to file a Form 6 annually with the Commission by July 1 through the Commission’s electronic filing system.²¹

¹³ *Id.*

¹⁴ Section 8(a), art. II, Fla. Const.; *see ss. 112.3144(1), F.S.; R. 34-8.002, F.A.C.*

¹⁵ *Id.*

¹⁶ The requirement that certain local officers (mayors and elected members of the governing body of a municipality) be required to file a full and public disclosure (Form 6) is currently being challenged in federal and state litigation. *See President of Town Council Elizabeth A. Loper, elected official of the Town of Briny Breezes, et al. v. Lukis et al.* Case: 1:24-cv-20604-JAL, (United States District Court Southern District of Florida); *Town of Briny Breezes, Florida et al. v. Lukis et al.* Case Number 2024 CA 000283, (Fla. 2nd Circ. Ct., Leon County).

¹⁷ Section (8)(j)(1), art. II, Fla. Const.

¹⁸ *See* 11.3144(6)(c) and 7(a), F.S.

¹⁹ Section 8(j)(1), art. II, Fla. Const. (schedule in effect until changed by law).

²⁰ Section 112.3144(8), F.S.; *see* R. 34-8.002, F.A.C.

²¹ Section (8)(j)(1), art. II, Fla. Const.; *see s. 112.3144(2), F.S.; R. 34-8.002, F.A.C.*

The Form 6 requires filers to report their net worth, assets, and liabilities.²² The filer must report the specific identification and value of each asset which exceeds \$1,000 in value and provide the name and address of the creditor for each liability which exceeds \$1,000 in amount and its amount, and must submit a statement of the value of the reporting person's net worth as of December 31 of the preceding year or more current date.²³

Statement of Financial Interests (Form 1)

In addition to provisions governing Form 6, current law provides for a less detailed disclosure of financial interests using the Commission's CE Form 1 (Form 1).²⁴ A Form 1 was formerly required to be filed by a large group of local officers, including all officers holding elected positions in any political subdivision of the state, other than counties, and specified appointed officers.²⁵ Other persons required to file a Form 1 include specified state officers and employees and persons seeking to qualify as candidates for these specified state or local offices.²⁶

Form 1 requires filers to disclose specified information related to sources of income, real property, intangible personal property, liabilities, and interests in specified businesses.²⁷ Although no specific dollar values of incomes, property, or liabilities are required to be reported, the filer must report which assets or liabilities exceed certain dollar thresholds.²⁸ Form 1 filers must disclose: all sources of income in excess of \$2,500, excluding public salary; all sources of income from a business entity that the filer had a material interest in where their gross income was in excess of \$5,000 and in excess of 10% of the business gross income; any property, except for their residence or vacation home, in which the person owns more than 5% of the value of the property; any intangible personal property in excess of \$10,000; and any liability in excess of \$10,000.²⁹ A Form 1 must be filed annually with the Commission by July 1.³⁰

Currently, a local officer³¹ must file a Form 1 within 30 days of appointment or commission but then annually by July 1 of each year.³² State officers, local officers not required to file a Form 6, and specified state employees must file their statements of financial interests (Form 1) with the Commission.³³ Persons seeking to qualify as candidates for local public office must file their

²² See s. (8)(j), art. II, Fla. Const.; s. 112.3144(5),(6), F.S.; r. 34-8.004, F.A.C.

²³ *Id.*

²⁴ See s. 112.3145, F.S.; R. 34-8.202, F.A.C.

²⁵ *Supra*, footnote 16 (the requirement that certain local officers (mayors and elected members of the governing body of a municipality must now file a Form 6, rather Form 1 is currently being challenged in multiple cases).; See s. 112.3145, F.S.; ss. 99.061(5) and 99.061(7)(a)(5), F.S.; R. 34.8.202, F.A.C.

²⁶ *Id.*; see Florida Commission on Ethics, *Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees*. P. 16-18., available at <https://ethics.state.fl.us/Documents/Publications/GuideBookletInternet.pdf?cp=2026112> (last visited Feb. 9, 2026).

²⁷ Section 112.3145, F.S.

²⁸ See s. 112.3145(3)(a)(b), F.S.

²⁹ Section 112.3145(3)(b), F.S.

³⁰ Section 112.3145(2)(b), F.S.

³¹ As defined in s. 112.3145(1)(b), F.S.

³² Section 112.3145(2)(b), F.S.

³³ Section 112.3145(2)(d), F.S.

statements of financial interests with the officer before whom they qualify.³⁴ Individuals required to file a Form 1 must file by 11:59 p.m. on the due date.³⁵

Amendments to Form 6 or Form 1

Instances where a filer has filed a Form 6 or Form 1 with the Commission and a complaint has been submitted against the filer in regards to the filed Form 6 or Form 1, the Commission is required to treat an amendment to a Form 6 or Form 1 by the filer which is filed before September 1 of the year in which the disclosure is due, as part of the original filing, regardless of whether a complaint has been filed.³⁶ If a complaint is filed against a filer of the Form 6 or Form 1 which contain allegations the commission finds are immaterial, inconsequential, or a de minimis error or omission, the Commission may not take any action on the complaint other than notifying the filer of the complaint.³⁷ The filer must be given 30 days to file an amendment to the Form 6 or Form 1 correcting any errors.³⁸ If the filer does not file an amendment to the Form 6 or Form 1 correcting any errors within 30 days after the Commission sends notice of the complaint, the Commission may continue with the proceedings under the Commission's complaint procedures in s. 112.324, F.S.³⁹

Penalties for Late Filing of Form 6 and Form 1

The Commission, not later than August 1 of each year, must determine which persons required to file a Form 1 have failed to do so and must send delinquency notices to these persons.⁴⁰ When a reporting individual⁴¹ fails to timely file Form 1 or Form 6 by the required due date, the Commission staff will send a notice by email notifying the delinquent person of the failure to timely file and send notices weekly by email as long as the person remains delinquent.⁴²

Filers are given a grace period until September 1, where no investigatory or disciplinary action based on delinquency will be taken if the filer submits the disclosure by September 1.⁴³

Upon the Commission determining that the Form 6 or Form 1 has not been filed on the due date, July 1, and has not been filed by the grace period deadline, September 1, the Commission staff must send a notice by email to the filer who files after September 1, or to the filer who fails to file and accrues the maximum fine amount, notifying the filer of the amount of payment due for

³⁴ *Id.*

³⁵ Section 112.3145(8)(d), F.S.

³⁶ Section 112.3144(11)(a), F.S.; s. 112.3145(11)(a), F.S.

³⁷ *Id.*

³⁸ *Id.*

³⁹ *Id.*

⁴⁰ Section 112.3145(8)(c), F.S.

⁴¹ See Section 112.1144(9), F.S.; s. 112.3145(9)(c), F.S. (Specifically, for persons holding public office or public employment who fail or refuse to file a Form 6 or Form 1 for any year in which the person received notice from the Commission regarding the failure to file and has accrued the maximum automatic fine authorized, regardless of whether the fine imposed was paid or collected, the Commission **must** initiate an investigation and conduct a public hearing without receipt of a complaint to determine whether the person's failure to file is willful under the procedures of s. 112.324, F.S. If the Commission determines that the person willful failed to file a Form 6 or Form 1 the Commission **must** enter an order recommending that the officer or employee be removed from his or her public office or public employment").

⁴² Rule 34-8.011(1), F.A.C.; Rule 34-8.210, F.A.C.

⁴³ Section 112.3144(8)(c), F.S.; Section 112.3145(8)(c), F.S.

the accrued fine and the filer's right to appeal.⁴⁴ The fine for late filing is \$25 per day for each late day, up to a maximum of \$1,500, determined by when the Form 6 or Form 1 is electronically filed on the Commission's electronic filing system.⁴⁵

The fine must be paid within 30 days after the notice of payment due is transmitted, unless appeal is made to the Commission.⁴⁶ All fine money must be deposited into the General Revenue Fund.⁴⁷

When a fine is not appealed, or is appealed but is not waived, the Commission will enter a final order and attempt to determine whether the individual owing such fine currently serves as a public officer or employee.⁴⁸ If the individual owing the fine is a public officer or employee, the Commission may notify the Chief Financial Officer or the governing body of the appropriate county, municipality, or special district of the total amount of the fine and request salary withholding to recover the fine.⁴⁹ If payment of the fine cannot be obtained through salary withholding and the fine remains unpaid for more than 60 days, the Commission may refer the unpaid fine to the appropriate collection agency, as directed by the Chief Financial Officer, to utilize any collection methods provided by law.⁵⁰ If the individual owing the fine is no longer a public officer or employee or if the Commission is unable to determine whether the individual is a public officer or employee, the Commission may, six months after the final order, seek garnishment of any wages to satisfy any unpaid portion of the fine.⁵¹

Appeals of Fines

Any reporting person may appeal or dispute a fine, based upon "unusual circumstances"⁵² surrounding the failure to file on the designated due date, and may request and is entitled to a hearing before the Commission, which may waive the fine in whole or in part for good cause shown.⁵³ A person who chooses to appeal or dispute a fine imposed for the late filing or failure to file Form 6 or Form 1 must file with the Commission a written notice of appeal within 30 days of the date that notice of payment due is transmitted, setting out with specificity the "unusual circumstances" surrounding the failure to file by the due date.⁵⁴ A reporting person may submit with the notice of appeal any documentation or evidence supporting his or her claim, which must be received by the Commission no later than 30 days after the date the notice of payment due is

⁴⁴ Rule 34-8.011(2), F.A.C.; Rule 34-8.210(2), F.A.C.

⁴⁵ Rule 34-8.011(3), F.A.C.; Rule 34-8.210(3), F.A.C.

⁴⁶ Rule 34-8.011(4), F.A.C.; Rule 34-8.210(4), F.A.C.

⁴⁷ *Id.*

⁴⁸ Rule 34-8.011(5), F.A.C.; Rule 34-8.210(5), F.A.C.

⁴⁹ *Id.*

⁵⁰ Rule 34-8.011(6), F.A.C.; Rule 34-8.210(6), F.A.C.

⁵¹ Rule 34-8.011(7), F.A.C.; Rule 34-8.210(6), F.A.C.

⁵² See Rule 34-8.015(4), F.A.C.; Rule 34-8.215(4), F.A.C. ("Unusual circumstances" means uncommon, rare or sudden events over which the reporting individual had no control and which directly result in the failure to act in accordance with the filing requirements. Circumstances which allow for time in which to take those steps necessary to assure compliance with the filing requirements shall be deemed not to constitute unusual circumstances."); *But see* s. 112.3144(8)(f)2, F.S.; s. 112.3145(8)(f)2, F.S. ("Unusual circumstances" does not include the failure to monitor an e-mail account or failure to receive notice if the person has not notified the commission of a change in his or her e-mail address").

⁵³ Rule 34-8.015(1), F.A.C.; Rule 34-8.215(1), F.A.C.

⁵⁴ *Id.*

transmitted.⁵⁵ Failure to timely file a notice of appeal constitutes a waiver.⁵⁶ A person who seeks a hearing before the Commission must include in the notice of appeal a separate request for hearing.⁵⁷ If no separate request for hearing is filed then the Commission will make its determination based on the notice and any supporting information and this determination shall be final agency action.⁵⁸

Automatic Waiver of Fines

Currently, there are no automatic one-time waiver of fines for a filer who is late for the first time in filing his or her financial disclosure. In contrast, lobbying firms that are required to file timely compensation reports are eligible under the law to receive a one-time waiver for failing to timely file required compensation reports.⁵⁹

III. Changes:

SB 1622 provides a one-time waiver of the automatic fine levied against a reporting individual for filing his or her Form 6 or Form 1 financial disclosures late with the Commission on Ethics, if:

- The reporting individual filed his or her Form 6 or Form 1 late but before the maximum automatic fine accrued for that filing year;
- The reporting person has not in past years accrued the maximum automatic fine for the late filing of a Form 6 or Form 1; and
- The reporting person has not previously received in past years a waiver of an automatic fine relating to the late filing of a Form 6 or Form 1.

The bill's provisions apply to fines that begin to accrue after September 1, 2026.

The bill takes effect upon becoming law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

⁵⁵ *Id.*

⁵⁶ Rule 34-8.015(2), F.A.C.; Rule 34-8.215(2), F.A.C.

⁵⁷ Rule 34-8.015(3), F.A.C.; Rule 34-8.215(3), F.A.C.

⁵⁸ *Id.*

⁵⁹ See s. 112.3215(5)(d)4, F.S. ("A fine shall not be assessed against a lobbying firm the first time any reports for which the lobbying firm is responsible are not timely filed. However, to receive the one-time fine waiver, all reports for which the lobbying firm is responsible must be filed within 30 days after the notice that any reports have not been timely filed is transmitted by the Lobbyist Registration Office. A fine shall be assessed for any subsequent late-filed reports").

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

There may be an indeterminate impact on the revenue collected by the Commission for the late filing fees that go to the General Revenue Fund if all reporting individuals are given a waiver for their first late financial disclosure filing. Although, this may be offset by the cost of man hours and time spent by the Commission in hearing first time appeals and in the effort to collect fines.⁶⁰

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 112.3144 and 112.3145.

⁶⁰ See *Legislative Recommendations for 2026, Commission on Ethics* (September 18, 2025), available at <https://www.flsenate.gov/Committees/DownloadMeetingDocument/7839> (The first-time fine waiver for financial disclosures is a recommendation made by the Commission on Ethics. The Commission believes implementing such waiver would increase efficiency by reducing the number of fine appeals Commission staff will have to process and will also comport with the Commission's ultimate goal of achieving a filing by the filer at issue).

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
