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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
01/14/2026	.	
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The Committee on Fiscal Policy (Truenow) recommended the following:

Senate Amendment (with title amendment)

Between lines 237 and 238
insert:

Section 2. Present subsections (18) through (30) and (31) through (54) of section 163.3164, Florida Statutes, are redesignated as subsections (19) through (31) and (33) through (56), respectively, and new subsections (18) and (32) are added to that section, to read:

163.3164 Community Planning Act; definitions.—As used in



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this act:

(18) "Ecologically significant parcel" means a parcel of land located within the boundaries of a low-density municipality which is currently undeveloped and has been designated as either rural, conservation, agricultural, or greenspace as provided by a local government comprehensive plan developed pursuant to s. 163.3177.

(32) "Low-density municipality" means a municipality existing on or before January 1, 2025, which is less than 2,500 acres in total size and contains a population of 5,000 or fewer legal residents.

Section 3. Present subsection (7) of section 163.3202, Florida Statutes, is redesignated as subsection (8), and a new subsection (7) is added to that section, to read:

163.3202 Land development regulations.—

(7)(a) Notwithstanding any ordinance to the contrary, an application for a development on an ecologically significant parcel in a low-density municipality may not be administratively approved without an attestation provided by the developer, under penalty of perjury, to the low-density municipality which states that the development will not exceed a maximum density of 1 residential unit per 20 acres.

(b) This subsection does not apply to applications for the construction of residential units on an ecologically significant parcel for the express purpose of providing housing for family members of the applicant. However, the applicant must provide an attestation, under penalty of perjury, to the low-density municipality which states that the residential units being constructed will be used for such express purpose before the



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administrative approval of an application for development.

(c) The density requirements provided in this subsection may be waived upon a resolution approved by a unanimous vote of the commission or council of the low-density municipality.

Section 4. 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 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



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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 "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



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purposes of this sub-subparagraph, the term "public facilities" has the same meaning ~~means facilities~~ as defined in s. 163.3164(43) ~~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 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



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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 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



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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 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



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dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this paragraph shall revert to the sponsor.

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

And the title is amended as follows:

Delete lines 3 - 6

and insert:

Consumer Services; creating s. 125.489, F.S.; defining the terms "gasoline-powered farm equipment" and "gasoline-powered landscape equipment"; prohibiting counties from enacting or enforcing any law that restricts or prohibits the use of gasoline-powered farm equipment or gasoline-powered landscape equipment or that distinguishes such equipment from any other equipment under certain circumstances; providing construction; amending s. 163.3164, F.S.; defining terms; amending s. 163.3202, F.S.; requiring that applications for development on certain parcels include a certain attestation for approval; providing applicability; providing requirements for the attestation included in certain applications; providing a waiver; amending s. 212.055, F.S.; conforming a cross-reference; creating s. 166.063, F.S.; defining the terms "gasoline-powered farm equipment" and "gasoline-powered landscape equipment"; prohibiting municipalities