



LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
01/14/2026	.	
	.	
	.	
	.	

The Committee on Fiscal Policy (Truenow) recommended the following:

1 **Senate Amendment (with title amendment)**

2

3 Between lines 237 and 238

4 insert:

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

10 163.3164 Community Planning Act; definitions.—As used in



11 this act:

12 (18) "Ecologically significant parcel" means a parcel of
13 land located within the boundaries of a low-density municipality
14 which is currently undeveloped and has been designated as either
15 rural, conservation, agricultural, or greenspace as provided by
16 a local government comprehensive plan developed pursuant to s.
17 163.3177.

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

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

25 163.3202 Land development regulations.—

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

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



40 administrative approval of an application for development.

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

44 Section 4. Paragraph (d) of subsection (2) of section
45 212.055, Florida Statutes, is amended to read:

46 212.055 Discretionary sales surtaxes; legislative intent;
47 authorization and use of proceeds.—It is the legislative intent
48 that any authorization for imposition of a discretionary sales
49 surtax shall be published in the Florida Statutes as a
50 subsection of this section, irrespective of the duration of the
51 levy. Each enactment shall specify the types of counties
52 authorized to levy; the rate or rates which may be imposed; the
53 maximum length of time the surtax may be imposed, if any; the
54 procedure which must be followed to secure voter approval, if
55 required; the purpose for which the proceeds may be expended;
56 and such other requirements as the Legislature may provide.
57 Taxable transactions and administrative procedures shall be as
58 provided in s. 212.054.

59 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

60 (d) The proceeds of the surtax authorized by this
61 subsection and any accrued interest shall be expended by the
62 school district, within the county and municipalities within the
63 county, or, in the case of a negotiated joint county agreement,
64 within another county, to finance, plan, and construct
65 infrastructure; to acquire any interest in land for public
66 recreation, conservation, or protection of natural resources or
67 to prevent or satisfy private property rights claims resulting
68 from limitations imposed by the designation of an area of



199546

69 critical state concern; to provide loans, grants, or rebates to
70 residential or commercial property owners who make energy
71 efficiency improvements to their residential or commercial
72 property, if a local government ordinance authorizing such use
73 is approved by referendum; or to finance the closure of county-
74 owned or municipally owned solid waste landfills that have been
75 closed or are required to be closed by order of the Department
76 of Environmental Protection. Any use of the proceeds or interest
77 for purposes of landfill closure before July 1, 1993, is
78 ratified. The proceeds and any interest may not be used for the
79 operational expenses of infrastructure, except that a county
80 that has a population of fewer than 75,000 and that is required
81 to close a landfill may use the proceeds or interest for long-
82 term maintenance costs associated with landfill closure.
83 Counties, as defined in s. 125.011, and charter counties may, in
84 addition, use the proceeds or interest to retire or service
85 indebtedness incurred for bonds issued before July 1, 1987, for
86 infrastructure purposes, and for bonds subsequently issued to
87 refund such bonds. Any use of the proceeds or interest for
88 purposes of retiring or servicing indebtedness incurred for
89 refunding bonds before July 1, 1999, is ratified.

90 1. For the purposes of this paragraph, the term
91 "infrastructure" means:

92 a. Any fixed capital expenditure or fixed capital outlay
93 associated with the construction, reconstruction, or improvement
94 of public facilities that have a life expectancy of 5 or more
95 years, any related land acquisition, land improvement, design,
96 and engineering costs, and all other professional and related
97 costs required to bring the public facilities into service. For



98 purposes of this sub-subparagraph, the term "public facilities"
99 has the same meaning ~~means facilities~~ as defined in s.

100 163.3164(43) ~~s. 163.3164(41)~~, s. 163.3221(13), or s. 189.012(5),
101 and includes facilities that are necessary to carry out
102 governmental purposes, including, but not limited to, fire
103 stations, general governmental office buildings, and animal
104 shelters, regardless of whether the facilities are owned by the
105 local taxing authority or another governmental entity.

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

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

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

121 252.38. Such improvements are limited to those necessary to
122 comply with current standards for public emergency evacuation
123 shelters. The owner must enter into a written contract with the
124 local government providing the improvement funding to make the
125 private facility available to the public for purposes of
126 emergency shelter at no cost to the local government for a



127 minimum of 10 years after completion of the improvement, with
128 the provision that the obligation will transfer to any
129 subsequent owner until the end of the minimum period.

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

142 f. Instructional technology used solely in a school
143 district's classrooms. As used in this sub subparagraph, the
144 term "instructional technology" means an interactive device that
145 assists a teacher in instructing a class or a group of students
146 and includes the necessary hardware and software to operate the
147 interactive device. The term also includes support systems in
148 which an interactive device may mount and is not required to be
149 affixed to the facilities.

150 2. For the purposes of this paragraph, the term "energy
151 efficiency improvement" means any energy conservation and
152 efficiency improvement that reduces consumption through
153 conservation or a more efficient use of electricity, natural
154 gas, propane, or other forms of energy on the property,
155 including, but not limited to, air sealing; installation of



156 insulation; installation of energy-efficient heating, cooling,
157 or ventilation systems; installation of solar panels; building
158 modifications to increase the use of daylight or shade;
159 replacement of windows; installation of energy controls or
160 energy recovery systems; installation of electric vehicle
161 charging equipment; installation of systems for natural gas fuel
162 as defined in s. 206.9951; and installation of efficient
163 lighting equipment.

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

174 4. Surtax revenues that are shared with eligible charter
175 schools pursuant to paragraph (c) shall be allocated among such
176 schools based on each school's proportionate share of total
177 school district capital outlay full-time equivalent enrollment
178 as adopted by the education estimating conference established in
179 s. 216.136. Surtax revenues must be expended by the charter
180 school in a manner consistent with the allowable uses provided
181 in s. 1013.62(4). All revenues and expenditures shall be
182 accounted for in a charter school's monthly or quarterly
183 financial statement pursuant to s. 1002.33(9). If a school's
184 charter is not renewed or is terminated and the school is

 199546

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

188

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

190 And the title is amended as follows:

191 Delete lines 3 - 6

192 and insert:

193 Consumer Services; creating s. 125.489, F.S.; defining
194 the terms "gasoline-powered farm equipment" and
195 "gasoline-powered landscape equipment"; prohibiting
196 counties from enacting or enforcing any law that
197 restricts or prohibits the use of gasoline-powered
198 farm equipment or gasoline-powered landscape equipment
199 or that distinguishes such equipment from any other
200 equipment under certain circumstances; providing
201 construction; amending s. 163.3164, F.S.; defining
202 terms; amending s. 163.3202, F.S.; requiring that
203 applications for development on certain parcels
204 include a certain attestation for approval; providing
205 applicability; providing requirements for the
206 attestation included in certain applications;
207 providing a waiver; amending s. 212.055, F.S.;
208 conforming a cross-reference; creating s. 166.063,
209 F.S.; defining the terms "gasoline-powered farm
210 equipment" and "gasoline-powered landscape equipment";
211 prohibiting municipalities