

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 Appropriations

BILL: CS/SB 474

INTRODUCER: Governmental Oversight and Accountability Committee and Senator Wright

SUBJECT: Military Affairs

DATE: February 11, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	McVaney	McVaney	GO	Fav/CS
2.	Wells	Sadberry	AP	Pre-meeting
3.			RC	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 474 revises laws relating to military service leave for public employees. Specifically, the bill:

- Expands eligibility for certain military service leave protections to include public officials who are also members of the United States Coast Guard.
- Expands eligibility for certain leave protections to include public officials and public employees who are also members of the Florida State Guard.
- Narrows the instances for which servicemembers who are also public officials or public employees are entitled to 30 days' pay from their government employment for federal military service to apply only when the servicemember has federal military service of 90 consecutive days or more on a single order (rather than a series of shorter orders).
- Clarifies which positions within the Department of Military Affairs and the Florida State Guard are eligible for Senior Management Service Class retirement membership.
- Deletes statutory references to the Forward March and About Face programs that have been eliminated.
- Expands the eligibility requirements for financial assistance from the Soldiers and Airmen Assistance Program.

The bill is expected to have an indeterminate impact on state expenditures. See Section V., Fiscal Impact Statement.

The bill takes effect July 1, 2026.

II. Present Situation:

Leaves of Absence for Military Duty for County and State Officials

A county or state official may be granted a leave of absence from office to serve in the volunteer forces of the United States, in the National Guard of any state, or in the regular federal Army, Navy, Air Force, Marine Corps, or Space Force when the official is called into active service of the United States during war between the United States and a foreign government.¹ Upon completing the service, the county or state officer granted such leave must immediately enter into the duties of his or her office for the remainder of the term for which elected.²

Section 114.01, F.S., defines when a vacancy occurs in any office. In pertinent part, a vacancy occurs upon the officer's unexplained absence for 60 consecutive days.³ When an executive branch officer, other than a Cabinet officer, wants to be absent from the state for 60 consecutive days or more, the officer must provide written notification to the Governor.⁴ However, the officer must return to the state and perform his or her duties whenever requested by the Governor. Failure to return and perform such duties allows the Governor to declare the office vacant.⁵

The Attorney General, Chief Financial Officer, and the Commissioner of Agriculture may not be absent from the state for 60 consecutive days or more without the consent of the Governor and a majority of the Cabinet. If a Cabinet officer violates this prohibition, the office may be deemed vacant.⁶

Any official of the state or of a county, municipality and other political subdivision of the state, including a school district and a community college, who is a servicemember in the National Guard or a reserve component of the Armed Forces must be granted a leave of absence from office and duties to perform active military service.⁷ The servicemember will receive full pay from the Florida governmental entity for the first 30 days of the leave of absence if the active federal military service is equal to or greater than 90 consecutive days.⁸

Leaves of Absence for Military Service for Public Employees

Every officer or employee of the state, counties, cities, or other political subdivisions of the state who is a member of the U.S. military reserves or a member of the National Guard and assigned to active or inactive duty is entitled to a leave of absence while in training ordered pursuant to the U.S. military or naval training regulations.⁹ This leave is available without loss of vacation leave, pay, time, or efficiency rating, for those days during which the officer or employee is

¹ Section 115.01, F.S.

² Section 115.06, F.S.

³ Section 114.01(1)(f), F.S.

⁴ Section 114.02, F.S.

⁵ *Id.*

⁶ Section 114.03, F.S.

⁷ Section 115.09, F.S.

⁸ *Id.*

⁹ Section 115.07(1), F.S.

engaged in the training. This type of leave of absence may not exceed 240 working hours (equivalent of six 40-hour workweeks) in any one annual period.¹⁰

All employees of the state, counties, municipalities, and other political subdivisions of the state must be granted a leave of absence for active military service with the same rights and privileges granted officers of the governmental entities.¹¹ Like the officers, the employees receive full pay for the first 30 days of a leave of absence whenever the active federal military service is equal to or greater than 90 consecutive days.¹²

The provisions of the Uniformed Services Employment and Reemployment Rights Act, 38 United State Code ss. 4301-1335,¹³ is applicable in Florida. Florida law specifies that any state, county, or municipal official who refuses to comply with the Act is subject to removal from office.¹⁴

Programs within the Department of Military Affairs

Forward March

Forward March is job-readiness program for economically disadvantaged participants. This program provides training on topics that directly relate to the skills required for real-world success, emphasizing functional life skills, computer literacy, interpersonal relationships, and critical-thinking skills. Upon completion of the program, the participants go to the local workforce development boards for placement in the job placement pool.¹⁵ The program was terminated in 2011 when state funding was eliminated.

About Face

The About Face program is a summer and year-round after-school life preparation program for economically disadvantaged youths aged 13 through 17 years. The program is intended to provide training in academic study skills and the basic skills that businesses require for employment consideration.¹⁶ The program was terminated in 2011 when state funding was eliminated.

Soldiers and Airmen Assistance Program

This program, authorized under s. 250.116, is intended to provide financial assistance and services to eligible members of the Florida National Guard. Florida National Guard Foundation,

¹⁰ Section 115.07(2), F.S.

¹¹ Section 115.14, F.S.

¹² *Id.*

¹³ Section 115.15, F.S. The purposes of the Uniformed Services Employment and Reemployment Rights Act are to encourage noncareer service in the uniformed services by eliminating or minimizing the disadvantages to civilian careers and employment which can result from such service; minimize the disruption to the lives of persons performing service in the uniformed services as well as to their employers, their fellow employees, and their communities by providing for the prompt reemployment of such persons upon their completion of such service; and to prohibit discrimination against persons because of their service in the uniformed services. 77 AM. JUR. 2D *Veterans and Veterans' Laws* s. 86 (Nov. 2025 update).

¹⁴ Section 115.15, F.S.

¹⁵ Section 250.10(2)(m), F.S.

¹⁶ Section 250.10(2)(m), F.S.

Inc., (the Foundation), is a direct support organization that provides funding for the program. To be eligible, the guardsman:

- Must be on active duty serving in either the Global War on Terrorism or Overseas Contingency Operation, or must have requested assistance within 120 days after termination orders for such services and return to his or her home of record; and
- Must be deployed by the federal government and participating in state operations for homeland defense or request assistance within 120 days after termination orders for such service and return to his or her home of records.¹⁷

A beneficiary of an eligible guardsman designated on the United States Department of Defense Form 93 and an individual demonstrating a financial need who is a dependent or family member of a guardsman are also eligible to receive assistance.¹⁸

Assistance authorized includes housing assistance, living expenses that are deemed reasonable and necessary to meet basic needs, vehicle repairs or short-term rentals of vehicles, as well as health care services that are documented as necessary for the health and welfare of the individual.

The requests for assistance are reviewed and processed at the local level by an official designated by the Adjutant General. The Department of Military Affairs (DMA) makes the final review and approval of requests for assistance.

Because the Foundation provides the funding for the program, the financial committee of the board of directors of the Foundation must review the financial transactions on a quarterly basis. This review is provided to DMA to determine whether the Foundation is being operated in a manner consistent with the purposes of the program and in the best interests of the DMA. The financial committee also may request the Office of the Inspector General to conduct additional reviews.¹⁹

Direct-Support Organization of the Department of Military Affairs

The Foundation was formed in 1983 as a 501(c)(3) non-profit organization to protect the history of the Florida National Guard and to administer a scholarship program developed by the Florida National Guard Association of Florida. After September 11, 2001, the focus of the Foundation shifted to providing financial assistance to soldiers and airmen of the Florida National Guard and their families. In 2003, the Foundation became a direct support organization to the DMA as provided by s. 250.115, F.S., to administer the Soldiers and Airman Relief Fund. The Foundation is organized and operated exclusively to raise funds; request and receive grants, gifts, and bequests of money; acquire, receive, hold, invest, and administer in its own name securities, funds, or property; and make expenditures to or for the direct or indirect benefit of the Florida National Guard.²⁰

¹⁷ Section 250.116(4)(a), F.S.

¹⁸ Section 250.116(4)(b), F.S.

¹⁹ Section 250.116(6), F.S.

²⁰Department of Military Affairs, Florida National Guard Foundation, Inc., Financial Statements and Independent Auditors' Report for the Years Ended June 30, 2024 and 2023, floridafiscalportal.state.fl.us/Document.aspx?ID=33033&DocType=PDF.

The table below shows the last reported financial statements submitted to the DMA by the Foundation.²¹

	2023	2024
Assets	\$756,545	\$588,154
Liabilities	\$7,175	0
Net Assets	\$749,370	\$588,154
Revenues	\$554,451	\$165,284
Expenses	\$184,037	\$326,500
Change in assets	\$370,414	(\$161,216)

Miscellaneous

The term “active military service” is intended to:

...signify active duty in the Florida defense force or federal service in training or on active duty with any branch of the Armed Forces or Reservists of the Armed Forces, the Florida National Guard, the Coast Guard of the United States, and service of all officers of the United States Public Health Service detailed by proper authority for duty with the Armed Forces, and shall include the period during which a person in military service is absent from duty on account of sickness, wounds, leave, or other lawful cause.²²

Florida Retirement System

The Florida Retirement System (FRS) was established in 1970 when the Legislature consolidated the Teachers’ Retirement System, the State and County Officers and Employees’ Retirement System, and the Highway Patrol Pension Fund. In 1972, the Judicial Retirement System was consolidated into the FRS, and in 2007, the Institute of Food and Agricultural Sciences Supplemental Retirement Program was consolidated under the Regular Class of the FRS as a closed group.²³ The FRS is a contributory system, with active members contributing three percent of their salaries.²⁴

The FRS is a multi-employer plan, governed by ch. 121, F.S., the “Florida Retirement System Act.” As of June 30, 2025, the FRS had 659,233 active non-retired members, 459,428 annuitants, 14,171 disabled retirees, and 29,017 active participants of the Deferred Retirement Option

²¹ *Id.*

²² Section 115.08(1), F.S.

²³ Florida Department of Management Services (DMS), Division of Retirement, *Florida Retirement System Summary Plan Description*, (July 1, 2025), <https://frs.fl.gov/forms/spd-pp.pdf> (last visited Jan. 11, 2026).

²⁴ Prior to 1975, members of the FRS were required to make employee contributions of either 4 percent for Regular Class employees or 6 percent for Special Risk Class members. Employees were again required to contribute to the system after July 1, 2011. *See*, ch. 2011-68, s. 33, Laws of Fla. Members in the Deferred Retirement Option Program do not contribute to the system.

Program (DROP).²⁵ As of December 2025, the FRS consisted of 1,000 total employers; it is the primary retirement plan for employees of state and county government agencies, district school boards, Florida College institutions, and state universities, and includes the 187 cities and 151 special districts that have elected to join the system.²⁶

The membership of the FRS is divided into five membership classes:

- The Regular Class²⁷ consists of 562,840 active members and 9,932 in renewed membership;
- The Special Risk Class²⁸ includes 79,529 active members and 1,379 in renewed membership;
- The Special Risk Administrative Support Class²⁹ has 97 active members and three are in renewed membership;
- The Elected Officers' Class³⁰ has 2,148 active members and 105 in renewed membership; and
- The Senior Management Service Class³¹ has 7,871 active members and 253 in renewed membership.³²

Each class is funded separately based upon the costs attributable to the members of that class.

Members of the FRS have two primary plan options available for participation:

- The defined contribution plan, also known as the Investment Plan; and
- The defined benefit plan, also known as the Pension Plan.³³

Investment Plan

In 2000, the Public Employee Optional Retirement Program (investment plan) was created as a defined contribution plan offered to eligible employees as an alternative to the FRS Pension Plan.³⁴

²⁵ DMS, Division of Retirement, *Florida Retirement System Pension Plan and Other State Administered Retirement Systems Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2025*, at 203, https://frs.fl.gov/forms/2024-25_ACFR.pdf (last visited Jan. 11, 2026).

²⁶ DMS, Division of Retirement, *Participating Employers for Fiscal Year 2025-2026* (Dec. 2025), <https://frs.fl.gov/forms/part-emp.pdf> (last visited Jan. 11, 2026).

²⁷ The Regular Class is for all members who are not assigned to another class. Section 121.021(12), F.S.

²⁸ The Special Risk Class is for members employed as law enforcement officers, firefighters, correctional officers, probation officers, paramedics and emergency technicians, among others. Section 121.0515, F.S. *See also*, DMS, *FRS Pension Plan Member Handbook* (2025), https://frs.fl.gov/forms/member_handbook.pdf (last visited Jan. 11, 2026).

²⁹ The Special Risk Administrative Support Class is for a special risk member who moved or was reassigned to a nonspecial risk law enforcement, firefighting, correctional, or emergency medical care administrative support position with the same agency, or who is subsequently employed in such a position under the Florida Retirement System. Section 121.0515(8), F.S.

³⁰ The Elected Officers' Class includes elected state and county officers, and those elected municipal or special district officers whose governing body has chosen Elected Officers' Class participation for its elected officers. Section 121.052, F.S.

³¹ The Senior Management Service Class is for members who fill senior management level positions assigned by law to the Senior Management Service Class or authorized by law as eligible for Senior Management Service designation. Section 121.055, F.S.

³² All figures are from *Florida Retirement System Pension Plan and Other State Administered Retirement Systems Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2025*, at 226.

³³ Florida State Board of Administration (SBA), *Plan Comparison Chart* (Jul. 2020), <https://www.myfrs.com/pdf/forms/plancomparison.pdf> (last visited Jan. 11, 2026).

³⁴ *See*, ch. 2000-169, Laws of Fla.

Benefits under the investment plan accrue in individual member accounts funded by both employee and employer contributions and earnings. Benefits are provided through employee-directed investments offered by approved investment providers.³⁵

A member vests immediately in all employee contributions paid to the investment plan.³⁶ With respect to the employer contributions, a member vests after completing one work year of employment with an FRS employer.³⁷ Vested benefits are payable upon termination or death as a lump-sum distribution, direct rollover distribution, or periodic distribution.³⁸ The investment plan also provides disability coverage for both in-line-of-duty and regular disability retirement benefits.³⁹ An FRS member who qualifies for disability while enrolled in the investment plan may apply for benefits as if the employee were a member of the pension plan. If approved for retirement disability benefits, the member is transferred to the pension plan.⁴⁰

The State Board of Administration (SBA) is primarily responsible for administering the investment plan.⁴¹ The Board of Trustees of the SBA is comprised of the Governor as chair, the Chief Financial Officer, and the Attorney General.⁴²

Pension Plan

The pension plan is administered by the Secretary of Management Services (DMS) through the Division of Retirement.⁴³ The SBA manages the pension fund's assets.⁴⁴

Any member initially enrolled in the pension plan before July 1, 2011, vests in the pension plan after completing six years of service with an FRS employer.⁴⁵ For members initially enrolled on or after July 1, 2011, the member vests in the pension plan after eight years of creditable service.⁴⁶ Benefits payable under the pension plan are calculated based on the member's years of creditable service multiplied by the service accrual rate multiplied by the member's average final compensation.⁴⁷ For most current members of the pension plan, normal retirement (when first

³⁵ Section 121.4501(1), F.S.

³⁶ Section 121.4501(6)(a), F.S.

³⁷ If a member terminates employment before vesting in the investment plan, the nonvested money is transferred from the member's account to the SBA for deposit and investment by the SBA in its suspense account for up to five years. If the member is not reemployed as an eligible employee within five years, any nonvested accumulations transferred from a member's account to the SBA's suspense account are forfeited. Section 121.4501(6)(b)-(d), F.S.

³⁸ Section 121.591, F.S.

³⁹ See s. 121.4501(16), F.S.

⁴⁰ Pension plan disability retirement benefits, which apply for investment plan members who qualify for disability, compensate a line-of-duty disabled member up to 65 percent of the average monthly compensation as of the disability retirement date for special risk class members. Other members may receive up to 42 percent of the member's average monthly compensation for disability retirement benefits. If the disability occurs other than in the line-of-duty, the monthly benefit may not be less than 25 percent of the average monthly compensation as of the disability retirement date. Section 121.091(4)(f), F.S.

⁴¹ Section 121.4501(8), F.S.

⁴² FLA. CONST. art. IV, s. 4.

⁴³ Section 121.025, F.S.

⁴⁴ Section 215.44, F.S.

⁴⁵ Section 121.021(45)(a), F.S.

⁴⁶ Section 121.021(45)(b), F.S.

⁴⁷ Section 121.091, F.S. See also, DMS, *FRS Pension Plan Member Handbook*, 29 (2025), https://frs.fl.gov/forms/member_handbook.pdf (last visited Jan. 11, 2026).

eligible for unreduced benefits) occurs at the earliest attainment of 30 years of service or age 62.⁴⁸ For public safety employees in the Special Risk and Special Risk Administrative Support Classes, normal retirement is the earliest of 25 years of service or age 55.⁴⁹ Members, other than Special Risk Class members, initially enrolled in the pension plan on or after July 1, 2011, have longer service requirements. For members initially enrolled after that date, the member must complete 33 years of service or attain age 65.⁵⁰

Senior Management Service Class Retirement, Generally

The Senior Management Service Class is for members who fill senior management level positions assigned by law to the Senior Management Service Class or authorized by law as eligible for Senior Management Service designation. Section 121.055, F.S. The state agency positions in the Senior Management Service include division directors and above, assistant attorneys general, selected managerial staff of the Legislature, the Executive Service of the State University System and state university presidents, senior-level managerial staff of the State Board of Administration, specific positions in the State Court System, assistant state attorneys, and assistant public defenders.

Senior Management Service Class Retirement in the Department of Military Affairs

Participation in the Senior Management Service Class of the FRS is currently mandatory for ten positions in the DMA, with eight of the positions specifically named in the current statute, leaving only two positions to be designated at the discretion of the Adjutant General.⁵¹ With the activation of the Florida State Guard as an on-going program, two employees of the State Guard have been designated as members of the Senior Management Service Class. This has reduced the flexibility of the Department of Military Affairs to designate its personnel for these retirement benefits.

III. Effect of Proposed Changes:

Section 1 amends s. 115.01, F.S., to expand the instances for which a county or state official may be granted a leave of absence from office to include service in the United State Coast Guard. In addition, the purpose of the active service is broadened to include any active service, regardless of whether the active service is related to a war between the United State and a foreign government.

Section 2 amends s. 115.07, F.S., to grant a member of the Florida State Guard a leave of absence from duties of employment by the state, counties, municipalities or other political subdivisions of the state. During this leave of absence, the State Guard member will not lose vacation leave, pay, or time on any day during which the member is engaged in training ordered pursuant to state law relating to personnel assigned to active or inactive duty.

Section 3 amends s. 115.08, F.S., to make technical, non-substantive changes to the term “active military service.”

⁴⁸ Section 121.021(29)(a)1., F.S.

⁴⁹ Section 121.021(29)(b), F.S.

⁵⁰ Sections 121.021(29)(a)2., F.S.

⁵¹ Section 121.055(1)(j)

Section 4 amends s. 115.09, F.S., to limit when an employing governmental entity provides full pay for the first 30 days of the leave of absence of a servicemember-employee to only those instances in which the servicemember is called for active federal military service that is equal to or greater than 90 consecutive days on a single order (rather than a series of orders). This section also updates the name of the Florida College System, eliminating the reference to community colleges.

Section 5 amends s. 115.14, F.S., to limit the payment of full pay for the first 30 days of the leave of absence by the employing governmental entity to only those instances in which the servicemember is called to federal military service that is equal to or greater than 90 consecutive days on a single order (rather than a series of orders).

Section 6 amends s. 121.055, F.S., to retain only four of the eight named positions in the Senior Management Service Class and to allow other positions to be eligible for such membership based on the statutory requirements used for other state agencies (division directors and above, and managerial, confidential, and supervisory employees) if the position meets the statutory requirements for inclusion in the Senior Management Service Class of the State Personnel System set forth in s. 110.205. This is intended to give the Department of Military Affairs some flexibility as the organizational structure and size changes over time.

Section 7 amends s. 250.10, F.S., to eliminate the duty of the Adjutant General to administer the youth About Face program and the adult Forward March program. These programs ended in 2011 when state funding was eliminated.

Section 8 amends s. 250.116, F.S., to expand the application of the Soldiers and Airmen Assistance Program to include any traditional drilling guardsmen on state active duty or on Title 32 United State Code duty who do not qualify for other assistance programs and who demonstrate valid financial need. A request for assistance to the program must be reviewed, processed, and approved by the board of directors of the Florida National Guard Foundation, rather than the Department of Military Affairs.

The section requires an annual external audit of the program. And the board directors of the Foundation must review annually the foundation's bylaws that govern the program. A report of the review of bylaws, rather than financial transactions, will be forwarded to the Adjutant General for approval.

Section 9 reenacts s. 115.06, F.S., relating to the resumption of duties for officers returning from the service of the United States, to incorporate the amendment made to s. 115.01, F.S., by section 1 of the bill.

Section 10 provides that the act takes effect on July 1, 2026.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

Not applicable. The bill does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, or reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The overall impact of the bill is indeterminate. Public employers of servicemembers who are on active duty for less than 90 days on a single order will no longer be obligated to pay the first 30 days of pay. The Department of Military Affairs may experience higher retirement contributions if more than ten personnel are designated as members of the Senior Management Service Class of the Florida Retirement System.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

This bill amends the following sections of the Florida Statutes: 115.01, 115.07, 115.08, 115.09, 115.14, 121.055, 250.10, 250.116, and 115.06.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Governmental Oversight and Accountability on January 26, 2026:

The CS makes school district and state college system employees who are servicemembers eligible for a leave of absence to take care of military obligations. The CS also clarifies that beneficiaries of the Soldiers and Airmen Assistance Program may be designated by the guardsman in his service records. Lastly, the CS reinstates the current law review of financial transactions of the Soldiers and Airmen Assistance Program and adds a required annual audit of the program.

- B. **Amendments:**

None.