

2024 Legislative Summary Local Government Finance



**Florida Government Finance
Officers Association**

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I. PASSED BILLS

i. Affordable Housing

Ch. 2024-xx, L.O.F., (CS/CS/SB 328 (Calatayud)) amends various provisions of the Live Local Act (Act) passed during the 2023 Regular Session. The bill:

- Adjusts the floor area ratio and height allowances, as well as parking requirements of developments authorized under this subsection. More specifically, the bill preempts a county or municipality from restricting the floor area ratio of a proposed development below 150% of the highest currently allowed floor area ratio on any land where development is allowed. The height of a proposed development, for which two or more sides are adjacent to certain parcels zoned for single-family residential use, is limited to 150% of the tallest building on any adjacent property, the highest currently allowed height for the property provided in the country's land development regulations, or 3 stories, whichever is highest.
- Mandates a reduction of a county or municipality parking requirements by at least 20% for a proposed development that is located within one-half mile of a major transportation hub or has parking available for use by residents of the proposed development within 600 feet.
- Eliminates county or municipality parking requirements for proposed mixed-use residential developments within an area recognized as a transit-oriented development or area.
- Prohibits qualifying developments within one-quarter mile of a military installation from utilizing the Act's administrative approval process and exempt certain airport-impacted areas from the act's provisions. The bill requires a county or municipality to maintain on its website a policy containing procedures and expectations for administrative approval pursuant to this subsection.
- Appropriates \$100 million in nonrecurring funds to the State Housing Trust Fund for the implementation of the Florida Hometown Hero Program.

Effective date: Upon becoming law.

ii. Alternate Mobility Funding Systems

Ch. 2024-xx, L.O.F., (CS/HB 479 (Robinson, W.)) revises and provides additional guidance concerning the use of mobility plans and the collection of mobility fees. The bill:

- Provide definitions for "mobility fee" and "mobility plan" to be used within the Community Planning Act.
- Requires that the agreement for the applicant to pay for or construct its proportionate share of the required improvement must provide that the applicant's project shall be considered to have mitigated its transportation impacts and be allowed to proceed if the applicant has paid or constructed its proportionate share of the required improvement, and the applicant has satisfied all other local government development requirements for the project.
- Provides that, in scenarios where both a county and a municipality charge an overlapping transportation-related impact fee or mobility fee, only those counties and municipalities would be required to execute an interlocal agreement to address the extra jurisdictional

impacts of new development by October 2025, or face a reduction in fees and additional administrative requirements.

- Provides requirements for the interlocal agreements.

Concerning impact fees, the bill provides that local governments adopting and collecting impact fees by ordinance or resolution must use localized data available within 4 years of the current impact fee update and that the new study must be adopted within 12 months of the initiation of the impact fee study if the local government increases the impact fees. The bill also:

- Prohibits local governments from charging for transportation impacts if they are not the local government that is issuing a building permit, requires that local governments collect for extra-jurisdictional impacts if they are issuing building permits, and prohibits local governments from assessing multiple charges for the same transportation impact.
- Provides that the holder of any transportation or road impact fee credits granted under ss. 163.3180 or 380.06, F.S., or otherwise that were in existence before the adoption of an alternative transportation system, is entitled to the full benefit of the credit balance if a local government establishes an alternative transportation system.

Effective date: October 1, 2024.

iii. Annual Inflation Adjustment to Homestead Exemption

Ch. 2024-xx, L.O.F., (CS/HJR 7017 and CS/HB 7019 (Buchanan)) proposes an amendment to the constitution to authorize the Legislature to require an annual adjustment to the value of the second \$25,000 homestead exemption (the amount above \$50,000 of assessed value). The constitutional amendment must be approved by at least 60% of electors at the November 2024 general election and to take effect on January 1, 2025. The annual inflation adjustment to the \$25,000 exemption on assessed value for all levies, other than school district levies, and any future similar exemptions added to the constitution must be adjusted only when the inflation growth is positive. Fiscally constrained counties (there are 29 of them), and municipalities in those counties, can apply with the Department of Revenue for reimbursement of lost revenue due to this law. The fiscal impact to local governments will be reduced ad valorem revenues by the amount of CPI on homestead properties.

Effective date: The date of the amendment to the State Constitution proposed by HJR 7017 or a similar joint resolution having substantially the same specific intent and purpose if such amendment is approved at next general election or at an earlier special election specifically authorized by law for that purpose.

iv. Building Regulations

Ch. 2024-xx, L.O.F., (CS/CS/CS/HB 267 (Esposito)) makes several changes that impact the Florida Building Commission or local governments. Changes impacting local governments include:

- Amends s. 553.791, F.S., regarding use of a private provider to provide building code inspection services, as follows:
 - o If the private provider is a person licensed as an engineer under ch. 471, F.S., or an architect under ch. 481, F.S., the local building official must issue a requested building permit or provide a written notice regarding plan deficiencies within 10

business days after receipt of the permit application. If the local government fails to provide the written notice within 10 business days, the permit application is to be “deemed” approved and the permit must be issued on the next business day.

- A local government may not audit the performance of building code inspection services unless the local government creates a manual for standard operating audit procedures for the local building code enforcement agency's internal inspection and review staff, which includes certain specified elements.
- The private provider audit procedures manual must be made available to the public in printed form and on the local government’s website.
- Private provider audits must comply with the procedures manual, and audit results must be made available to the public for the prior two quarters.
- Amends s. 553.792, F.S., regarding building permit applications, as follows:
 - Requires local governments to approve, approve with conditions, or deny a complete and sufficient permit application within certain specified timeframes, depending on the nature of the permit.
 - Prohibits a local government from requiring a waiver of the timeframes as a condition to review the application for a building permit.
 - Reduces the timeframe within which a local government must notify an applicant that additional information is needed to 5 business days (previously was 10 days) after receiving the application.
 - Specifies circumstances under which a local government is not required to reduce building permit fees when the local government fails to meet a deadline specified in s. 553.792, F.S.
- Amends s. 553.80(7)(a)1., F.S., to allow local governments to use any excess permit fee funds, that it is prohibited from carrying forward to rebate and reduce fees, for technology hardware and software systems to enhance delivery.
- The expedited building permit process may result in increased local government staff or contractor costs.

Effective date: January 1, 2025, except as otherwise expressly provided in the bill.

v. Clerks of Court

Ch. 2024-xx, L.O.F., (CS/CS/HB 1077 (Botana)) amends a number of statutes related to the distribution of specified service charges and fees. Specifically, the bill:

- Amends s. 27.703, F.S., to require appointed capital collateral regional counsel or other appointed attorney to be paid from funds appropriated to the Justice Administrative Commission.
- Amends ss. 27.52, 27.54, 57.082, and 501.2101, F.S., to revise which trust funds certain moneys are deposited into.
- Amends s. 28.35, F.S., to allow clerks of court to utilize funding for improving court technology.
- Amends ss. 34.041 and 318.18, F.S., to reduce the amount of fees distributed to the General Revenue Fund.

- Amends s. 110.112, F.S., to eliminate state attorney and public defender reporting requirements regarding affirmative action programs.
- Amends s. 142.01, F.S., regarding the investment of moneys in the fine and forfeiture fund and requires that interest earned thereon be deposited into the Public Records Modernization Trust Fund and used exclusively for additional court-related operations and enhancements.
- Amends s. 186.003, F.S., to update the definition of “state agency” or “agency” in the state and regional planning chapter of the Florida Statutes.
- Creates s. 322.76, F.S., to authorize the establishment of the Miami-Dade County Clerk of Court Driver License Reinstatement Pilot Program.

Effective date: Upon becoming law.

vi. Cybersecurity

Ch. 2024-xx, L.O.F., (CS/CS/CS/HB 1555 (Giallombardo)) revises the mission, goals, and responsibilities of the Florida Center for Cybersecurity (FCFC) and provides that the FCFC may provide cybersecurity training, professional development, and education for state and local government employees.

Effective date: July 1, 2024.

vii. Cybersecurity Incident Liability

Ch. 2024-xx, L.O.F., (CS/CS/HB 473 (Giallombardo)) is a bill that exempts counties, municipalities, and political subdivisions of the State from liability in connection with a cybersecurity incident if the local entity has substantially complied with the current training and cybersecurity standards requirements under s. 282.3185, F.S. The bill states that failure of a county, municipality, or other political subdivision of the state to substantially implement a cybersecurity program that is in compliance with this section is not evidence of negligence and does not constitute negligence per se. The bill also states that, in an action relating to a cybersecurity incident, the burden of the proof to establish compliance with s. 282.3185, F.S., resides with the county or municipality.

Effective date: Upon becoming law.

viii. Department of Commerce

Ch. 2024-xx, L.O.F., (CS/CS/SB 1420 (Burgess)) makes several changes that impact the Department of Commerce (DCM) or local governments. Changes impacting local governments include:

- Prohibits certain citizen-led county charter amendments not in effect by January 1, 2024, from preempting a development order, a land development regulation, a comprehensive plan, or a voluntary annexation.
- Provides that if the local government doesn’t hold a second public hearing and adopt a comprehensive plan amendment within 180 days after the DCM provides comments, the amendment is deemed withdrawn unless extended by agreement with notice to the DCM and any affected person that provided comments on the amendment.

- Provides that comprehensive plan amendments are deemed withdrawn if the local government fails to transmit comprehensive plan amendments to the DCM within 10 working days after the final adoption hearing.
- Extends the repayment period of the Local Government Emergency Revolving Bridge Loan Program from 5 to 10 years and authorizes the DCM to amend existing loans executed before February 1, 2024, to increase the loan term to a total of 10 years from the original date of execution.
- Creates a Supply Chain Innovation Grant Program within the DCM and requires the DCM, with the Florida Department of Transportation, to jointly select projects for grant awards to public or private entities for specified purposes and provides for the program to expire June 30, 2034.
- Revises the term “businesses” to include healthcare facilities and allied health care opportunities and revises the Workers Training Program funding priority regarding hospitals or health care facilities operated by nonprofit or local government entities.

Effective date: July 1, 2024, except as otherwise expressly provided in the bill.

ix. Expedited Approval of residential Building Permits

Ch. 2024-xx, L.O.F., (CS/CS/CS/SB 812 (Ingoglia)) is a comprehensive bill dealing with the expedited approval of residential building permits. The bill:

- Creates a two-step application process that would include the adoption of a preliminary plat and a final plat in order to expedite the issuance of building permits.
- Applies to counties with a population of 75,000 residents or more and municipalities who have a population of 10,000 or more, and with 25 acres or more of contiguous land for residential or agricultural purposes.
- Provides that by October 1, 2024, local governments must have a system in place for expedited approval of 50% or more of building permits upon applicant request.
- Provides that by December 31, 2027, local governments must have a system in place for expedited approval of 75% or more of building permits upon applicant request.
- Allow municipalities to work with the appropriate local government agencies to issue an address and a temporary parcel identification number for lot lines and lot sizes based on the metes and bounds of the plat contained in the application.
- Requires municipalities to establish a registry of three qualified contractors to assist with plans review and processing.
- Requires applicants to have a performance bond for up to 130%.
- Requires applicants to indemnify local governments that issue the permit.
- Defines the requirements for eligibility of the development for expedited approval.

Effective date: Upon becoming law.

x. FRS Retirement Benefits

Ch. 2024-xx, L.O.F., (CS/HB 151 (Busatta Cabrera)) provides that a retiree may be reemployed by an employer that participates in a state-administered retirement system and receive retirement benefits and compensation from that employer but may not receive both a salary from the

employer and retirement benefits for 6 calendar months subsequent to the date of retirement. The bill also upwardly adjusts the employer contribution rates. Additionally, the bill provides that effective July 1, 2026, the Florida Retirement System Preservation of Benefits Plan is closed to new members.

Effective date: July 1, 2024, except as otherwise expressly provided in the bill.

xi. Implementation of 2024-25 General Appropriations Act

Ch. 2024-xx, L.O.F., (HB 5003 (Leek)) proviso language (lines 2565 – 2574) states that beginning July 1, 2024, local governments may apply for program funds to implement large scale sand placement projects located in certain designated counties (designated counties are noted on lines 2498 – 2500), and funding will be distributed on a first-come, first-served basis.

Effective date: Upon becoming law.

xii. Local Government Actions

Ch. 2024-xx, L.O.F., (SB 1628 (Collins)) provides that if a bond issue referendum is required and the bond is over \$500M the referendum must be held at a general election. The bill also provides that local governments must complete a business impact statement prior to adopting and implementing a comprehensive plan amendment or land development regulation, other than those amendments initiated by a private party.

Effective date: October 1, 2024.

xiii. Property Rights Attorney Fees and Costs

Ch. 2024-xx, L.O.F., (SB 702 (Martin)) provides for the recovery of attorney fees and costs in a civil action regarding disputes over property rights. The bill defines the term “property rights” to include use rights, ingress and egress rights, and those rights incident to land bordering upon navigable waters. In a civil action brought against the owner of a parcel of real property to resolve a dispute concerning these property rights, the bill would require the award of prevailing party attorney fees if the prevailing defendant made improvements in substantial compliance with, or in reliance on, environmental or regulatory approvals or permits issued by a political subdivision or a state agency.

Effective date: Upon becoming law.

xiv. Public Works Projects

Ch. 2024-xx, L.O.F., (CS/HB 705 (Shoaf)) revises and expands the definition of "public works project" to include an activity that is paid using any local or state-appropriated funds. Under current law, this is defined as any state funds. Additionally, the bill clarifies that s. 255.0992(2)(a), F.S., which prohibits local governments that contract for a public works project from taking certain actions regarding a contractor, does not apply to a county or municipality that contracts for a public works project for which the county or municipality is the sole source of funding.

Effective Date: July 1, 2024.

xv. Special Districts

Ch. 2024-xx, L.O.F., (CS/CS/HB 7013 (Persons-Mulicka)) is a comprehensive bill dealing with special districts. Among other things, the bill establishes a maximum term limit of 12 years for terms beginning on or after November 5, 2024, provides that the boundaries of most independent special districts may only be changed by an act of the Legislature, prohibits the creation of new neighborhood improvement districts, and repeals a provision that allows a special district to convert into a municipality without legislative approval. The bill also:

- Reduces the maximum allowed millage rate for mosquito control districts from 10 mills to 1 mill but allows the board of commissioners to increase the special tax to no more than 2 mills if approved by a referendum.
- Requires special districts to adopt goals, objectives, performance measures and standards, and file tentative work plans and work budgets at specified intervals.
- Requires independent special fire control districts to report on their volunteer firefighters' completion of required training and certifications to the Division of State Fire Marshal on an annual basis.
- Defines additional criteria for declaring a special district inactive, requires a notice of a proposed declaration of inactive status be provided under certain circumstances, and authorizes inactive districts to expend funds as necessary to service outstanding debt and to comply with existing bond covenants and contractual obligations.

Effective date: July 1, 2024.

xvi. Taxation

Ch. 2024-xx, L.O.F., (CS/HB 7073 (McClain)) is the House comprehensive tax package and addresses several different areas of taxation. The bill contains various provisions concerning sales taxes and exemptions, the state corporate income taxes, ad valorem taxes, and various other tax provisions affecting county, municipal, and state revenues. The following are some of the more significant tax provisions:

- Tangible Personal Property: The bill clarifies tangible personal property taxes are not assessed for infrastructure constructed or installed by an electric utility until the infrastructure is deemed substantially complete. The bill provides that construction work in progress shall be deemed substantially completed upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or 1 year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility. First applies to the 2024 property tax roll.
- Renewable Energy Source Device Assessments: The bill adds biogas to the list of renewable energy sources. The description of renewable energy source devices is revised to include the infrastructure associated with biogas energy operations and to exclude the infrastructure distribution grid or transmission lines for a natural gas pipeline or distribution system. First applies to the 2025 property tax roll.

- Home Equity Conversions Mortgage Tax: The bill clarifies that only the amount of the principal limit available to the borrower is subject to the taxes. The amendment is intended to be retroactive but does not create a right to a refund.
- Discretionary Sales Surtax: The bill creates new s. 212.054(9), F.S., which addresses a situation where there is a final adjudication that discretionary sales surtax enacted pursuant to ss. 212.054 and 212.055, F.S. was enacted, levied, collected, or otherwise found to be contrary to the Constitution of the United States or the State Constitution.
- Indigent Care and Trauma Center Surtax: The tax may be levied by counties with a population of at least 800,000. The bill removes the ability to approve the tax by an extraordinary vote of the county governing body. The tax may only be levied by the approval of the majority vote in a referendum.
- Tax Returns: The bill provides for an automatic 10-day extension for filing tax returns pursuant to s. 212.11, F.S., following a Governor declared state of emergency under certain circumstances.
- Individual with Unique Abilities Tax Credit Program: The bill increases the amount of tax credits for business who employ persons with disabilities. The combined total of tax credits which may granted under this section is \$5 million in each of the state fiscal years 2024-25, 2025-26, and 2026-27.
- Strong Families Tax Credits: The bill extends the program for 2024-25, increases the tax credit cap to \$40 million (increased from \$20 million), adjusts the application period to January 1 at 9 a.m. of each year (unless that day is a Saturday, Sunday, or legal holiday), except for the additional \$20 million in additional credit, which will be available on July 1 at 9 a.m.
- Agricultural Promotional Campaign Trust Fund: The bill repeals Section 41 of ch. 2023-157, L.O.F. That Section had provided that the amendments made to s. 571.26, F.S., which allowed for moneys held in the Florida Agricultural Promotional Campaign Trust Fund to be distributed as provided in s. 571.265, F.S., expire on July 30, 2025.
- Residential Homestead Property Insurance Premium Deduction: The bill requires an insurer to deduct an amount equal to 1.75% of the premium for a policy covering a residential property with a homestead exemption.
- Disaster Preparedness Sales Tax Holiday: The bill authorizes the holiday this year from June 1 – 14 and August 24 through September 6, and describes the types of items to which the sales tax exemption applies.
- Freedom Month Sales Tax Holiday: The bill authorizes the holiday this year from July 1 – 31, and describes the types of items to which the sales tax exemption applies.
- School Supplies Sales Tax Holiday: The bill authorizes the holiday this year from July 29 through August 11, and describes the types of items to which the sales tax exemption applies.
- Tool Time Sales Tax Holiday: The bill authorizes the holiday this year from September 1 – 7, and describes the types of tools and construction-related items to which the sales tax exemption applies.

- Affordable Housing in Areas of Critical State Concern: The bill changes laws addressing affordable housing property tax exemptions.

Effective date: July 1, 2024, except as otherwise expressly provided in the bill.

xvii. Unauthorized Public Camping or Sleeping

Ch. [2024-11](#), L.O.F., (CS/CS/HB 1365 (Garrison)) prohibits counties and municipalities from authorizing or otherwise allowing public camping or sleeping on public property, at public buildings or on public rights-of-way within their respective jurisdictions without certification of the designated public property by the Department of Children and Families (DCF). The bill provides that a county, by a majority vote of the county's governing body, may designate property owned by the county or a municipality within the boundaries of a county for the purposes of camping or sleeping for a continuous period of one (1) year or less. If the property is within a municipality, a majority vote of the municipality's governing body is required as well.

The bill provides that, as part of its request to the DCF for certification of the aforementioned property designation, a county shall make certain certifications pertaining to the county's current homeless shelters occupancy, the location of the proposed designated property, the impact of the proposed designated property on property value, safety or security of other existing residential or commercial property in the county or municipality, and that the county has developed a plan to satisfy the minimum standards and procedures for a designated property. The county must establish minimum standards and procedures for the purpose of ensuring safety and security of the designated property, maintaining sanitation, providing access to behavioral health services, and prohibiting illegal substance use and alcohol use and enforcing such prohibition. The county must publish the minimum standards and procedures on the county's and, if applicable, the municipality's website within 30 days after obtaining the DCF's certification.

The bill authorizes a person or business to bring a civil action against any county or municipality to enjoin a violation of the prohibitions and conditions and to recover their attorney fees and costs. The bill provide an exception for a state of emergency declared by the Governor.

Effective date: October 1, 2024, except as otherwise expressly provided in the bill.

xviii. United States-produced Iron and Steel in Public Works Projects

Ch. [2024-xx](#), L.O.F., (SB 674 (Boyd)) requires local governmental entities to include a requirement in contracts for projects using any State funds that certain iron or steel products be produced in the United States, authorizes the minimal use of foreign steel and iron materials in certain circumstances, and exempts specified products from the requirement. Exemptions: The use of American iron or steel causes an increase of total project cost by 20%, materials are not readily available, or materials cannot be purchased in sufficient quantities.

Effective date: July 1, 2024.