

By Senator Hutson

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1                   A bill to be entitled  
2           An act relating to local government fiscal  
3           transparency; amending s. 11.40, F.S.; expanding the  
4           scope of the Legislative Auditing Committee review to  
5           include compliance with local government fiscal  
6           transparency requirements; amending s. 11.45, F.S.;  
7           providing procedures for the Auditor General and local  
8           governments to comply with the local government fiscal  
9           transparency requirements; amending ss. 125.045 and  
10          166.021, F.S.; revising reporting requirements for  
11          certain local government economic development  
12          incentives; transferring and renumbering s. 218.80,  
13          F.S., relating to the Public Bid Disclosure Act;  
14          creating part VIII of ch. 218, F.S., consisting of ss.  
15          218.801, 218.803, 218.805, 218.81, 218.82, 218.83,  
16          218.84, 218.88, and 218.89, F.S.; providing a short  
17          title; providing purpose; providing definitions;  
18          requiring local governments to post certain voting  
19          record information on their websites; requiring the  
20          posting of specified links to related sites if certain  
21          documentation or details are available; requiring  
22          property appraisers to post certain property tax  
23          information and history on their websites; requiring  
24          local governments to post certain property tax  
25          information and history on their websites; requiring  
26          public notices for public hearings and meetings prior  
27          to certain increases of local government tax levies or  
28          issuance of new tax-supported debt; specifying  
29          noticing and advertising requirements for such public

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30 hearings and meetings; requiring local governments to  
31 conduct certain debt affordability analyses under  
32 specified conditions; requiring audits of local  
33 governments to include affidavits signed by the chair  
34 of the local government governing board; providing  
35 specified information to accompany audits of local  
36 governments and to be filed with the Auditor General;  
37 providing a method for local governments that do not  
38 operate a website to post certain required  
39 information; amending s. 218.32, F.S.; conforming a  
40 cross-reference; declaring that the act fulfills an  
41 important state interest; providing an effective date.

42  
43 Be It Enacted by the Legislature of the State of Florida:

44  
45 Section 1. Subsection (2) of section 11.40, Florida  
46 Statutes, is amended to read:

47 11.40 Legislative Auditing Committee.—

48 (2) Following notification by the Auditor General, the  
49 Department of Financial Services, or the Division of Bond  
50 Finance of the State Board of Administration of the failure of a  
51 local governmental entity, district school board, charter  
52 school, or charter technical career center to comply with the  
53 applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s.  
54 218.38, ~~or~~ s. 218.503(3), or part VIII of chapter 218, the  
55 Legislative Auditing Committee may schedule a hearing to  
56 determine if the entity should be subject to further state  
57 action. If the committee determines that the entity should be  
58 subject to further state action, the committee shall:

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59 (a) In the case of a local governmental entity or district  
60 school board, direct the Department of Revenue and the  
61 Department of Financial Services to withhold any funds not  
62 pledged for bond debt service satisfaction which are payable to  
63 such entity until the entity complies with the law. The  
64 committee shall specify the date such action shall begin, and  
65 the directive must be received by the Department of Revenue and  
66 the Department of Financial Services 30 days before the date of  
67 the distribution mandated by law. The Department of Revenue and  
68 the Department of Financial Services may implement the  
69 provisions of this paragraph.

70 (b) In the case of a special district created by:

71 1. A special act, notify the President of the Senate, the  
72 Speaker of the House of Representatives, the standing committees  
73 of the Senate and the House of Representatives charged with  
74 special district oversight as determined by the presiding  
75 officers of each respective chamber, the legislators who  
76 represent a portion of the geographical jurisdiction of the  
77 special district, and the Department of Economic Opportunity  
78 that the special district has failed to comply with the law.  
79 Upon receipt of notification, the Department of Economic  
80 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.  
81 If the special district remains in noncompliance after the  
82 process set forth in s. 189.0651, or if a public hearing is not  
83 held, the Legislative Auditing Committee may request the  
84 department to proceed pursuant to s. 189.067(3).

85 2. A local ordinance, notify the chair or equivalent of the  
86 local general-purpose government pursuant to s. 189.0652 and the  
87 Department of Economic Opportunity that the special district has

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88 failed to comply with the law. Upon receipt of notification, the  
89 department shall proceed pursuant to s. 189.062 or s. 189.067.  
90 If the special district remains in noncompliance after the  
91 process set forth in s. 189.0652, or if a public hearing is not  
92 held, the Legislative Auditing Committee may request the  
93 department to proceed pursuant to s. 189.067(3).

94 3. Any manner other than a special act or local ordinance,  
95 notify the Department of Economic Opportunity that the special  
96 district has failed to comply with the law. Upon receipt of  
97 notification, the department shall proceed pursuant to s.  
98 189.062 or s. 189.067(3).

99 (c) In the case of a charter school or charter technical  
100 career center, notify the appropriate sponsoring entity, which  
101 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

102 Section 2. Present paragraphs (d) through (j) of subsection  
103 (7) of section 11.45, Florida Statutes, are renumbered as  
104 paragraphs (e) through (k), respectively, and a new paragraph  
105 (d) is added to that subsection, to read:

106 11.45 Definitions; duties; authorities; reports; rules.—

107 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

108 (d) During the Auditor General's review of audit reports,  
109 he or she shall contact each local government, as defined in s.  
110 218.805(2), which is not in compliance with part VIII of chapter  
111 218 and request evidence of corrective action. The local  
112 government shall provide the Auditor General with evidence of  
113 the initiation of corrective action within 45 days after the  
114 date it is requested by the Auditor General and evidence of  
115 completion of corrective action within 180 days after the date  
116 it is requested by the Auditor General. If the local government

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117 fails to comply with the Auditor General's request or is unable  
118 to take corrective action within the required timeframe, the  
119 Auditor General shall notify the Legislative Auditing Committee.

120 Section 3. Subsection (5) of section 125.045, Florida  
121 Statutes, is amended to read:

122 125.045 County economic development powers.—

123 (5) (a) By January 15 of each year ~~By January 15, 2011, and~~  
124 ~~annually thereafter,~~ each county shall report to the Office of  
125 Economic and Demographic Research ~~the~~ economic development  
126 incentives in excess of \$25,000 given to businesses ~~any business~~  
127 during the county's previous fiscal year. The Office of Economic  
128 and Demographic Research shall compile the information from the  
129 counties into a report and provide the report to the President  
130 of the Senate, the Speaker of the House of Representatives, and  
131 the Department of Economic Opportunity. Each county must  
132 identify whether the economic development incentives are  
133 provided directly by the county or by another entity on behalf  
134 of the county, as well as the source of local dollars, and any  
135 state or federal dollars obligated for the incentive. Economic  
136 development incentives, for purposes of this report, are  
137 classified as follows ~~include:~~

138 1. Class one: ~~Direct~~ Financial incentives ~~of monetary~~  
139 ~~assistance~~ provided to an individual ~~a business from the county~~  
140 ~~or through an organization authorized by the county.~~ Such  
141 incentives include, ~~but are not limited to,~~ grants, loans,  
142 equity investments, loan insurance and guarantees, and training  
143 subsidies.:

144 a. Grants.

145 b. Tax-based credits, refunds, or exemptions.

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- 146        c. Fee-based credits, refunds, or exemptions.
- 147        d. Loans, loan insurance, or loan guarantees.
- 148        e. Below-market rate leases or deeds for real property.
- 149        f. Job training or recruitment.
- 150        g. Subsidized or discounted government services.
- 151        h. Infrastructure improvements.
- 152        2. Class two: General assistance, services, and support
- 153 provided collectively to businesses with a common interest or
- 154 purpose. Such incentives include:
- 155        a. Technical assistance and training.
- 156        b. Business incubators and accelerators.
- 157        c. Infrastructure improvements ~~Indirect incentives in the~~
- 158 ~~form of grants and loans provided to businesses and community~~
- 159 ~~organizations that provide support to businesses or promote~~
- 160 ~~business investment or development.~~
- 161        3. Class three: Business recruitment, retention, or
- 162 expansion efforts provided to benefit an individual business or
- 163 class of businesses. Such incentives include:
- 164        a. Marketing and market research.
- 165        b. Trade missions and trade shows.
- 166        c. Site selection.
- 167        d. Targeted assistance with the permitting and licensing
- 168 process.
- 169        e. Business plan or project development ~~Fee-based or tax-~~
- 170 ~~based incentives, including, but not limited to, credits,~~
- 171 ~~refunds, exemptions, and property tax abatement or assessment~~
- 172 ~~reductions.~~
- 173        4. ~~Below-market rate leases or deeds for real property.~~
- 174        (b) A county shall report its economic development

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175 incentives in the format specified by the Office of Economic and  
176 Demographic Research.

177 (c) The Office of Economic and Demographic Research shall  
178 compile the economic development incentives provided by each  
179 county in a manner that shows the total of each class of  
180 economic development incentives provided by each county and all  
181 counties. To the extent possible, the office shall compare the  
182 results of the economic development incentives provided by all  
183 counties to the results of state incentives provided in similar  
184 classes.

185 Section 4. Paragraph (e) of subsection (8) of section  
186 166.021, Florida Statutes, is amended to read:

187 166.021 Powers.—

188 (8)

189 (e)1. By January 15 of each year ~~By January 15, 2011, and~~  
190 ~~annually thereafter~~, each municipality having annual revenues or  
191 expenditures greater than \$250,000 shall report to the Office of  
192 Economic and Demographic Research ~~the~~ economic development  
193 incentives in excess of \$25,000 given to businesses ~~any business~~  
194 during the municipality's previous fiscal year. The Office of  
195 Economic and Demographic Research shall compile the information  
196 from the municipalities into a report and provide the report to  
197 the President of the Senate, the Speaker of the House of  
198 Representatives, and the Department of Economic Opportunity.  
199 Each municipality must identify whether the economic development  
200 incentives are provided directly by the municipality or by  
201 another entity on behalf of the municipality, as well as the  
202 source of local dollars, and any state or federal dollars  
203 obligated for the incentive. Economic development incentives,

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204 for purposes of this report, are classified as follows include:

205 a. Class one: Direct Financial incentives ~~of monetary~~  
206 ~~assistance provided to an individual a business from the~~  
207 ~~municipality or through an organization authorized by the~~  
208 ~~municipality. Such incentives include, but are not limited to,~~  
209 ~~grants, loans, equity investments, loan insurance and~~  
210 ~~guarantees, and training subsidies.:~~

211 (I) Grants.

212 (II) Tax-based credits, refunds, or exemptions.

213 (III) Fee-based credits, refunds, or exemptions.

214 (IV) Loans, loan insurance, or loan guarantees.

215 (V) Below-market rate leases or deeds for real property.

216 (VI) Job training or recruitment.

217 (VII) Subsidized or discounted government services.

218 (VIII) Infrastructure improvements.

219 b. Class two: General assistance, services, and support  
220 provided collectively to businesses with a common interest or  
221 purpose. Such incentives include:

222 (I) Technical assistance and training.

223 (II) Business incubators and accelerators.

224 (III) Infrastructure improvements ~~Indirect incentives in~~  
225 ~~the form of grants and loans provided to businesses and~~  
226 ~~community organizations that provide support to businesses or~~  
227 ~~promote business investment or development.~~

228 c. Class three: Business recruitment, retention, or  
229 expansion efforts provided to benefit an individual business or  
230 class of businesses. Such incentives include:

231 (I) Marketing and market research.

232 (II) Trade missions and trade shows.



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233 (III) Site selection.

234 (IV) Targeted assistance with the permitting and licensing  
235 process.

236 (V) Business plan or project development ~~Fee-based or tax-~~  
237 ~~based incentives, including, but not limited to, credits,~~  
238 ~~refunds, exemptions, and property tax abatement or assessment~~  
239 ~~reductions.~~

240 ~~d. Below market rate leases or deeds for real property.~~

241 2. A municipality shall report its economic development  
242 incentives in the format specified by the Office of Economic and  
243 Demographic Research.

244 3. The Office of Economic and Demographic Research shall  
245 compile the economic development incentives provided by each  
246 municipality in a manner that shows the total of each class of  
247 economic development incentives provided by each municipality  
248 and all municipalities. To the extent possible, the office shall  
249 compare the results of the economic development incentives  
250 provided by all municipalities to the results of state  
251 incentives provided in similar classes.

252 Section 5. Section 218.80, Florida Statutes, is transferred  
253 and renumbered as section 218.795, Florida Statutes.

254 Section 6. Part VIII of chapter 218, Florida Statutes,  
255 consisting of sections 218.801, 218.803, 218.805, 218.81,  
256 218.82, 218.83, 218.84, 218.88, and 218.89, is created to read:

257 PART VIII

258 LOCAL GOVERNMENT FISCAL TRANSPARENCY ACT

259 218.801 Short title.—This part may be cited as the "Local  
260 Government Fiscal Transparency Act."

261 218.803 Purpose.—The purpose of this part is to promote the

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262 fiscal transparency of local governments when using public funds  
263 by requiring additional public noticing of proposed local  
264 government actions that increase taxes, enact new taxes, extend  
265 expiring taxes, or issue tax-supported debt and requiring voting  
266 records of local governing bodies related to such actions to be  
267 easily and readily accessible by the public.

268 218.805 Definitions.—As used in this part, the term:

269 (1) "Debt" means bonds, loans, promissory notes, lease-  
270 purchase agreements, certificates of participation, installment  
271 sales, leases, or any other financing mechanisms or financial  
272 arrangements, whether or not a debt for legal purposes, for  
273 financing or refinancing the acquisition, construction,  
274 improvement, or purchase of capital outlay projects.

275 (2) "Local government" means any county, municipality,  
276 school district, special district dependent to a county or  
277 municipality, municipal service taxing unit, or independent  
278 special district, but does not include special dependent or  
279 independent districts established to provide hospital services,  
280 provided such special districts do not levy, assess, and collect  
281 ad valorem taxes.

282 (3) "Tax increase" means:

283 (a) For ad valorem taxes, any increase in a local  
284 government's millage rate above the rolled-back rate as defined  
285 in s. 200.065(1).

286 (b) For all other taxes, a tax enactment, an extension, or  
287 an increase in the tax rate.

288 (4) "Tax-supported debt" means debt with a duration of more  
289 than 5 years secured in whole or in part by state or local tax  
290 levies, whether such security is direct or indirect, explicit or

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291 implicit, and includes, but is not limited to, debt for which  
292 annual appropriations pledged for payment are from government  
293 fund types receiving tax revenues or shared revenues from state  
294 tax sources. The term does not include debt secured solely by  
295 revenues generated by the project that is financed with the  
296 debt.

297 218.81 Voting record access.-

298 (1) Each local government shall post on its website, in a  
299 manner that is easily accessible to the public, a history of the  
300 voting record of each action taken by the local governing board  
301 that addressed a tax increase or new tax-supported debt  
302 issuance, except debt that was refinanced or refunded and that  
303 did not extend the term or increase the outstanding principal  
304 amount of the original debt, as follows:

305 (a) By October 1, 2019, the voting record history from the  
306 preceding year;

307 (b) By October 1, 2020, the voting record history from the  
308 preceding 2 years;

309 (c) By October 1, 2021, the voting record history from the  
310 preceding 3 years; and

311 (d) By October 1, 2022, and thereafter, the voting record  
312 history required pursuant to this subsection from the preceding  
313 4 years.

314 (2) The website must provide links to allow users to  
315 navigate to related sites if supporting details or documentation  
316 is available.

317 (3) In any public notice of a tax increase or the issuance  
318 of new tax-supported debt, each local government shall include  
319 with the public notice the website address where the voting

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320 records can be accessed.

321 218.82 Property tax information and history.—

322 (1) Each county property appraiser, as defined in s.

323 192.001, shall maintain a website that includes, in a manner  
324 easily accessible to the public, links that provide access to:

325 (a) The notice of proposed property taxes and non-ad  
326 valorem assessments required under s. 200.069 for each parcel of  
327 property in that county; and

328 (b) A history of the millage rate and the amount of tax  
329 levied by each taxing authority on each parcel as follows:

330 1. By October 1, 2019, the history from the 2 preceding  
331 years;

332 2. By October 1, 2020, the history from the 3 preceding  
333 years; and

334 3. By October 1, 2021, and thereafter, the history from the  
335 4 preceding years.

336

337 This subsection does not apply to information that is otherwise  
338 exempt from public disclosure.

339 (2) Each local government shall post on its website, in a  
340 manner that is easily accessible to the public, links that  
341 provide access to a history of each of its millage rates and the  
342 total annual amount of revenue generated by each of these  
343 levies, as follows:

344 (a) By October 1, 2019, the history from the 2 preceding  
345 years;

346 (b) By October 1, 2020, the history from the 3 preceding  
347 years; and

348 (c) By October 1, 2021, and thereafter, the history from

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349 the 4 preceding years.

350 218.83 Expanded public noticing of tax increases and new  
351 tax-supported debt issuance.-

352 (1) For the purpose of this section, the term "tax  
353 increase" does not include an ad valorem tax increase.

354 (2) A local government that intends to vote on a proposed  
355 tax increase or the issuance of new tax-supported debt shall  
356 advertise a public hearing to solicit public input concerning  
357 the proposed tax increase or new tax-supported debt issuance.  
358 This public hearing must occur at least 14 days before the  
359 scheduled date of the local governing board meeting to take a  
360 final vote on the tax increase or issuance of new tax-supported  
361 debt. Any hearing required under this subsection shall be held  
362 after 5 p.m. if scheduled on a day other than Saturday. A  
363 hearing may not be held on a Sunday. The general public shall be  
364 allowed to speak and to ask questions relevant to the tax  
365 increase or the tax-supported debt issuance. The local  
366 government shall provide public notice as set forth in  
367 subsection (4).

368 (3) (a) If, following the public hearing, the local  
369 government intends to proceed with a vote to approve a tax  
370 increase or the new issuance of tax-supported debt, the local  
371 government shall provide public notice in the manner set forth  
372 in subsection (4) at least 10 days before the scheduled public  
373 meeting date.

374 (b) For a tax increase, the notice shall also include, at a  
375 minimum:

376 1. A statement prominently posted that the local government  
377 intends to vote on a proposed new tax enactment, tax extension,

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378 or tax rate increase.

379 2. The time and place of the meeting.

380 3. The amount of the tax increase, including both the rate  
381 and total amount of annual revenue expected to be generated and  
382 the expected annual revenue expressed as a percentage of the  
383 government's general fund revenue.

384 4. A detailed explanation of the intended uses of the levy.

385 5. A statement indicating whether the local government  
386 expects to use the proceeds to secure debt.

387 (c) For new tax-supported debt issuance, the notice shall  
388 also include, at a minimum:

389 1. A statement prominently posted that the local government  
390 intends to vote on a proposed new issuance of tax-supported  
391 debt.

392 2. The time and place of the meeting.

393 3. A truth in bonding statement in substantially the  
394 following form:

395  
396 "The ...(insert local government name)... is proposing to  
397 issue \$...(insert principal)... of debt or obligation for the  
398 purpose of ...(insert purpose).... This debt or obligation is  
399 expected to be repaid over a period of ...(insert term of  
400 issue)... years. At a forecasted interest rate of ...(insert  
401 rate of interest)...., total interest paid over the life of the  
402 debt or obligation will be \$...(insert sum of interest  
403 payments).... The source of repayment or security for this  
404 proposal is the ...(insert the local government name)...  
405 existing ...(insert fund).... Authorizing this debt or  
406 obligation will result in \$...(insert the annual amount)... of

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407 ...(insert local government name)... ...(insert fund)... moneys  
408 not being available to finance the other services of the  
409 ...(insert local government name)... each year for ...(insert  
410 the length of the debt or obligation)...."

411  
412 4. A description of the debt affordability ratios  
413 calculated pursuant to s. 218.84, in substantially the following  
414 form:

415  
416 "The following ratios measure the affordability of  
417 outstanding and proposed new long-term, tax-supported debt  
418 issued by ...(insert local government name).... The ratios show  
419 debt service as a percentage of the revenues available to  
420 support that debt, including the new debt being proposed  
421 ...(insert 5-year history and 2-year projection of debt  
422 affordability ratio)...."

423  
424 (4) The notice provided by a local government announcing a  
425 public hearing to take public input as set forth in subsection  
426 (2) or the public meeting to take a final vote as set forth in  
427 subsection (3) must meet the following requirements:

428 (a) The local government must advertise notice in a  
429 newspaper of general circulation in the county or counties where  
430 the local government exists. A local government may advertise in  
431 a geographically limited insert of a general circulation  
432 newspaper if the region encompassed by the insert contains the  
433 jurisdictional boundaries of the local government. The newspaper  
434 must be of general interest with readership in the community and  
435 not one of limited subject matter, pursuant to chapter 50. The

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436 advertisement:

437 1. Must be at least one-quarter page in size of a standard  
438 size newspaper or a half-page in size of a tabloid size  
439 newspaper, and the headline in the advertisement shall be in a  
440 type no smaller than 18 point.

441 2. May not be placed in that portion of the newspaper where  
442 legal notices and classified advertisements appear.

443 3. Must appear in a newspaper that is published at least 5  
444 days a week unless the only newspaper in the county is published  
445 less than 5 days a week. If the advertisement appears in a  
446 geographically limited insert of a general circulation  
447 newspaper, the insert must be one that is published at least  
448 twice a week throughout the local government's jurisdiction.

449  
450 In lieu of publishing the notice set out in this paragraph, the  
451 local government may mail a copy of the notice to each elector  
452 residing within the jurisdiction of the local government; and

453 (b) The local government must post on its website, in a  
454 manner that is easily accessible to the public, the information  
455 required under subsections (2) and (3), as applicable.

456 (5) This section does not apply to the refinancing or  
457 refunding of debt that does not extend the term or increase the  
458 outstanding principal amount of the original debt.

459 218.84 Local government debt fiscal responsibility.-

460 (1) It is the public policy of this state to encourage  
461 local governments to exercise prudence in authorizing and  
462 issuing debt. Before a local government authorizes debt, it must  
463 consider its ability to meet its total debt service obligation  
464 in light of other demands on the local government's fiscal



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465 resources. Each local government shall perform a debt  
466 affordability analysis as set forth in subsection (2), and the  
467 governing board shall consider the analysis before approving the  
468 issuance of new tax-supported debt.

469 (2) The debt affordability analysis shall, at a minimum,  
470 consist of the calculation of the local government's actual debt  
471 affordability ratio for the 5 fiscal years prior to the year the  
472 debt is expected to be issued and a projection of the ratio for  
473 at least the first 2 fiscal years in which the new debt is  
474 expected to be issued. The analysis shall include a comparison  
475 of the debt affordability ratio with and without the new debt  
476 issuance.

477 (3) The debt affordability ratio for a given fiscal year  
478 shall be a ratio:

479 (a) The denominator of which is the total annual revenues  
480 available to pay debt service on outstanding tax-supported debt  
481 of the local government; and

482 (b) The numerator of which is the total annual debt service  
483 for outstanding tax-supported debt of the local government.

484 218.88 Audits.—Audits of financial statements of local  
485 governments which are performed by a certified public accountant  
486 pursuant to s. 218.39 and submitted to the Auditor General must  
487 be accompanied by an affidavit executed by the chair of the  
488 governing board of the local government stating that the local  
489 government has complied with this part and must be filed with  
490 the Auditor General or, in the event the local government has  
491 not complied with this part, the affidavit shall instead include  
492 a description of the noncompliance and corrective action taken  
493 by the local government to correct the noncompliance and to

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494 prevent such noncompliance in the future.

495 218.89 Local government websites.—If a local government is  
496 required under this part to post information on its website, but  
497 does not operate an official website, the local government must  
498 provide the county or counties within which the local government  
499 is located the information required to be posted, and each such  
500 county shall post the required information on its website.

501 Section 7. Paragraph (e) of subsection (1) of section  
502 218.32, Florida Statutes, is amended to read:

503 218.32 Annual financial reports; local governmental  
504 entities.—

505 (1)

506 (e) Each local governmental entity that is not required to  
507 provide for an audit under s. 218.39 must submit the annual  
508 financial report to the department no later than 9 months after  
509 the end of the fiscal year. The department shall consult with  
510 the Auditor General in the development of the format of annual  
511 financial reports submitted pursuant to this paragraph. The  
512 format must include balance sheet information used by the  
513 Auditor General pursuant to s. 11.45(7)(g) ~~s. 11.45(7)(f)~~. The  
514 department must forward the financial information contained  
515 within the annual financial reports to the Auditor General in  
516 electronic form. This paragraph does not apply to housing  
517 authorities created under chapter 421.

518 Section 8. The Legislature finds that this act fulfills an  
519 important state interest.

520 Section 9. This act shall take effect July 1, 2019.