

LEGISLATIVE ACTION

Senate Comm: RCS 03/04/2020 House

The Committee on Appropriations (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert: Section 1. Section 163.31801, Florida Statutes, is amended

to read:

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163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.-

9 (1) This section may be cited as the "Florida Impact Fee 10 Act."

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11 (2) The Legislature finds that impact fees are an important 12 source of revenue for a local government to use in funding the 13 infrastructure necessitated by new growth. The Legislature 14 further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within 15 16 its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent 17 18 of the Legislature to ensure that, when a county or municipality 19 adopts an impact fee by ordinance or a special district adopts 20 an impact fee by resolution, the governing authority complies 21 with this section.

(3) At a minimum, an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must satisfy all of the following conditions:

(a) The calculation of the impact fee must be based on the most recent and localized data.

(b) The local government must provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity must account for the revenues and expenditures of such impact fee in a separate accounting fund.

33 (c) Administrative charges for the collection of impact34 fees must be limited to actual costs.

(d) The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. <u>Unless the result is to reduce the</u>

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total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of an ordinance or resolution imposing a new or increased impact fee.

(e) Collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.

(f) The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.

(g) The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.

(h) The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.

(i) Revenues generated by the impact fee may not be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

64 (4) <u>Notwithstanding any charter provision, comprehensive</u>
65 <u>plan policy, ordinance, or resolution,</u> the local government must
66 credit against the collection of the impact fee any
67 contribution, whether identified in a proportionate share
68 agreement or other form of exaction, related to public education

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69 facilities, including land dedication, site planning and design, 70 or construction. Any contribution must be applied to reduce any 71 education-based impact fees on a dollar-for-dollar basis at fair 72 market value. This subsection does not apply to a local 73 government governed by a charter that was adopted and 74 implemented before December 31, 2006, which charter language 75 contains provisions for providing school capacity, so long as 76 the funds collected pursuant to the charter provision are used 77 to mitigate impacts not otherwise funded by impact fees or other 78 local exactions relating to public education facilities, and the 79 funds are applied in a manner that is proportional and 80 reasonably connected to, or has a rational nexus with, the need 81 for additional capital facilities, the need for which is 82 generated by the new residential development. Contributions to 83 mitigate impacts not otherwise funded by impact fees must be 84 based on the difference between the cost per student station as 85 determined by the educational facilities impact fee study on 86 which the then-current education-based impact fee is based, 87 subject to s. 1013.64(2)(a)6. and (6)(b), and the cost per student station funded by the education-based impact fee. Such 88 89 contributions may not be collected before the issuance of a 90 building permit.

91 (5) If a local government increases its impact fee rates, 92 the holder of any impact fee credits, whether such credits are 93 granted under s. 163.3180, s. 380.06, or otherwise, which were 94 in existence before the increase, is entitled to the full 95 benefit of the intensity or density prepaid by the credit 96 balance as of the date it was first established. This subsection 97 shall operate prospectively and not retrospectively.

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(6) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

(7) In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

(8) Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction and receives benefits from the improvement or contribution that generated the credits.

120 (9) (8) A county, municipality, or special district may provide an exception or waiver for an impact fee for the 121 122 development or construction of housing that is affordable, as 123 defined in s. 420.9071. If a county, municipality, or special 124 district provides such an exception or waiver, it is not 125 required to use any revenues to offset the impact. 126

(10) (9) This section does not apply to water and sewer

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127	connection fees.
128	Section 2. This act shall take effect July 1, 2020.
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130	=========== T I T L E A M E N D M E N T =================================
131	And the title is amended as follows:
132	Delete everything before the enacting clause
133	and insert:
134	A bill to be entitled
135	An act relating to impact fees; amending s. 163.31801,
136	F.S.; prohibiting new or increased impact fees from
137	applying to certain applications; providing an
138	exception; providing applicability; providing a
139	calculation on which contributions to mitigate impacts
140	not otherwise funded by impact fees must be based;
141	prohibiting such contributions from being collected
142	before the issuance of building permits; providing
143	that impact fee credits are assignable and
144	transferable under certain conditions; providing an
145	effective date.