

**By** the Committee on Rules; the Appropriations Committee on Transportation, Tourism, and Economic Development; and Senators Gaetz, Osgood, Pizzo, and Arrington

595-02231-26

202648c2

A bill to be entitled

An act relating to housing; amending s. 163.31771, F.S.; defining the term "primary dwelling unit"; requiring local governments to adopt, by a specified date, an ordinance to allow accessory dwelling units to be approved in certain areas; requiring that such ordinances apply prospectively; providing that such ordinances may regulate specified actions; prohibiting the inclusion of certain requirements or prohibitions in such ordinances; providing an exception to the requirement that local governments adopt such ordinances; deleting a requirement that an application for a building permit to construct an accessory dwelling unit include a certain affidavit; revising the accessory dwelling units that apply toward satisfying a certain component of a local government's comprehensive plan; prohibiting the denial of a homestead exemption for certain portions of property on a specified basis; requiring that a rented accessory dwelling unit be assessed separately from the homestead property and taxed according to its use; amending s. 420.615, F.S.; authorizing a local government to provide a density bonus incentive to landowners who make certain real property donations to assist in the provision of affordable housing for military families; requiring the Office of Program Policy Analysis and Government Accountability to evaluate the efficacy of using mezzanine finance and the potential of tiny homes for specified purposes;

595-02231-26

202648c2

requiring the office to consult with certain entities;  
requiring the office to submit a certain report to the  
Legislature by a specified date; providing an  
effective date.

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

Section 1. Subsections (2) through (5) of section  
163.31771, Florida Statutes, are amended, and a new subsection  
(5) is added to that section, to read:

163.31771 Accessory dwelling units.—

(2) As used in this section, the term:

(a) "Accessory dwelling unit" means an ancillary or  
secondary living unit, that has a separate kitchen, bathroom,  
and sleeping area, existing either within the same structure, or  
on the same lot, as the primary dwelling unit.

(b) "Affordable rental" means that monthly rent and  
utilities do not exceed 30 percent of that amount which  
represents the percentage of the median adjusted gross annual  
income for extremely-low-income, very-low-income, low-income, or  
moderate-income persons.

(d)~~(e)~~ "Local government" means a county or municipality.

(e)~~(d)~~ "Low-income persons" has the same meaning as in s.  
420.0004(11).

(f)~~(e)~~ "Moderate-income persons" has the same meaning as in  
s. 420.0004(12).

(g) "Primary dwelling unit" means an existing or proposed  
single-family dwelling on the property where a proposed  
accessory dwelling unit would be located.

595-02231-26

202648c2

59       ~~(h)(f)~~ "Very-low-income persons" has the same meaning as in  
60 s. 420.0004(17).

61       ~~(c)(g)~~ "Extremely-low-income persons" has the same meaning  
62 as in s. 420.0004(9).

63       (3) By December 1, 2026, a local government shall ~~may~~ adopt  
64 an ordinance to allow accessory dwelling units to be approved  
65 without requiring a public hearing; a variance, conditional use  
66 permit, special permit, or special exception; or other  
67 discretionary action, other than a determination that a site  
68 plan conforms with applicable zoning regulations, in any area  
69 zoned for single-family residential use. Such ordinance must  
70 apply prospectively to accessory dwelling units approved after  
71 the date the ordinance is adopted. Such ordinance may regulate  
72 the permitting, construction, and use of an accessory dwelling  
73 unit but may not do any of the following:

74       (a) Prohibit the renting or leasing of an accessory  
75 dwelling unit, except to prohibit the renting or leasing of an  
76 accessory dwelling unit approved after the effective date of the  
77 ordinance for a term of less than 1 month, notwithstanding s.  
78 509.032(7)(b).

79       (b) Require that the owner of a parcel on which an  
80 accessory dwelling unit is constructed reside in the primary  
81 dwelling unit.

82       (c) Increase parking requirements on any parcel that can  
83 accommodate an additional motor vehicle on a driveway without  
84 impeding access to the primary dwelling unit.

85       (d) Require replacement parking if a garage, carport, or  
86 covered parking structure is converted to create an accessory  
87 dwelling unit.

595-02231-26

202648c2

88       (e) Impose discretionary review or hearing standards, such  
89 as requiring a conditional use approval or special exception to  
90 construct an accessory dwelling unit, or other review standards  
91 that do not apply generally to other housing in the same  
92 district or zone.

93  
94 A local government that is required by state law to limit the  
95 number of new dwelling units within the local government's  
96 jurisdiction is not required to adopt an ordinance in accordance  
97 with this subsection, but may adopt an ordinance to allow  
98 accessory dwelling units in any area zoned for single-family  
99 residential use.

100       ~~(4) An application for a building permit to construct an~~  
101 ~~accessory dwelling unit must include an affidavit from the~~  
102 ~~applicant which attests that the unit will be rented at an~~  
103 ~~affordable rate to an extremely-low-income, very-low-income,~~  
104 ~~low-income, or moderate-income person or persons.~~

105       ~~(5)~~ Each accessory dwelling unit allowed by an ordinance  
106 adopted under this section which provides affordable rental  
107 housing shall apply toward satisfying the affordable housing  
108 component of the housing element in the local government's  
109 comprehensive plan under s. 163.3177(6)(f).

110       (5) The owner of a property with an accessory dwelling unit  
111 may not be denied a homestead exemption for those portions of  
112 property on which the owner maintains a permanent residence  
113 solely on the basis of the property containing an accessory  
114 dwelling unit that is or may be rented to another person.  
115 However, if the accessory dwelling unit is rented to another  
116 person, the accessory dwelling unit must be assessed separately

595-02231-26

202648c2

117 from the homestead property and taxed according to its use.

118 Section 2. Subsection (1) of section 420.615, Florida  
119 Statutes, is amended to read:

120 420.615 Affordable housing land donation density bonus  
121 incentives.—

122 (1) A local government may provide density bonus incentives  
123 pursuant to ~~the provisions of~~ this section to any landowner who  
124 voluntarily donates fee simple interest in real property to the  
125 local government for the purpose of assisting the local  
126 government in providing affordable housing, including housing  
127 that is affordable for military families receiving the basic  
128 allowance for housing. Donated real property must be determined  
129 by the local government to be appropriate for use as affordable  
130 housing and must be subject to deed restrictions to ensure that  
131 the property will be used for affordable housing.

132 Section 3. The Office of Program Policy Analysis and  
133 Government Accountability (OPPAGA) shall evaluate the efficacy  
134 of using mezzanine finance, or second-position short-term debt,  
135 to stimulate the construction of owner-occupied housing that is  
136 affordable as defined in s. 420.0004(3), Florida Statutes, in  
137 this state. OPPAGA shall also evaluate the potential of tiny  
138 homes in meeting the need for affordable housing in this state.  
139 OPPAGA shall consult with the Florida Housing Finance  
140 Corporation and the Shimberg Center for Housing Studies at the  
141 University of Florida in conducting its evaluation. By December  
142 31, 2027, OPPAGA shall submit a report of its findings to the  
143 President of the Senate and the Speaker of the House of  
144 Representatives. Such report must include recommendations for  
145 the structuring of a model mezzanine finance program.

595-02231-26

202648c2

146

Section 4. This act shall take effect July 1, 2026.