

2025 Legislative Summary Local Government Finance (Passed Bills Only)



**Florida Government Finance Officers
Association**

Contents

I. PASSED BILLS.....	3
i. Ad Valorem Taxation.....	3
ii. Agricultural Worker Housing, Mosquito Control, Fluoride.....	3
iii. Building Projects	3
iv. Building Regulations.....	4
v. Building Regulations.....	4
vi. Emergencies	5
vii. Implementing the 2025-26 General Appropriations Act.....	8
viii. Law Enforcement and Other Personnel.....	9
ix. Sewer Collection Systems	9
x. Taxation	9
xi. Unlawful Demolition of Historical Buildings and Structures	10
xii. Utility Relocation.....	10
xiii. Utility System Preemptions	11
II. FAILED BILLS (Placeholders)	12
i. Affordable Housing.....	12
ii. Cybersecurity Incident Liability	12
iii. Development Permits and Orders	12
iv. Government Accountability	12
v. Homestead Exemption Increase	12
vi. Impact Fees	12
vii. Local Business Taxes.....	12
viii. Millage Rates	12
ix. Municipal Utilities	12
x. Municipal Water and Sewer Utility Rates	12
xi. Property Tax Exemptions	12
xii. Reduction of Assessed Value.....	12
xiii. Suits Against the Government	12
xiv. Traffic Infraction Detectors	12
xv. Tourist Development	12
xvi. Vacation Rentals	12

I. PASSED BILLS

i. Ad Valorem Taxation

CS/HJR 1215 (Joint Resolution by State Affairs Committee; Alvarez, D. Barnaby; Chamberlin; Fabricio; López, J.; Maggard; Owen; Salzman; Yarkosky) Proposes amendment to State Constitution to exempt certain tangible personal property from ad valorem taxation.

Effective date: If approved, the amendment would apply for tax years beginning January 1, 2027.

ii. Agricultural Worker Housing, Mosquito Control, Fluoride

Ch. 2025-22, L.O.F., (SB 700 (Truenow)) amends several statutes related to the migrant housing. Specifically:

- A governmental entity may not adopt or enforce any legislation, regulation, or ordinance to inhibit the construction or installation of housing for legally verified agricultural workers on land classified as agricultural land pursuant to s. 193.461 which is operated as a bona fide farm except as provided in this subsection 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.
- The bill specifies setbacks and fencing requirements.
- The bill allows municipalities to conduct mosquito control functions (formerly, such functions were limited to counties and special districts).
- Prohibits the use of any additive in a public water system which does not meet the definition of a water quality additive as defined in s. 403.852(19); i.e., prohibits fluoride.

Effective date: July 1, 2025.

iii. Building Projects

Ch. 2025-40 L.O.F., (HB 683 (Griffitts; Benarroch; Salzman)) The bill:

- Prohibits local governments from prohibiting homeowners from installing synthetic turf.
- Prompt processing of change orders: For any contract for construction services entered into on or after July 1, 2025, if a local government receives from its contractor a price quote for a change order requested or issued by the local government for construction services, and the price quote conforms to all statutory requirements and contractual requirements for the project:
 - o The local government must approve or deny the price quote and send written notice of that decision to the contractor within 35 days after receipt of such quote.
 - o A denial notice must specify the alleged deficiencies in the price quote and the actions necessary to remedy those deficiencies. If the local governmental entity fails to provide the contractor with a notice in

compliance with this section, the change order and price quote are deemed approved, and the local governmental entity must pay the contractor the amount stated in the price quote upon the completion of the change order.

- A contract between a local government and a contractor may not alter the local governmental entity's duties under this section.
- When scoring or evaluating bids for a public works project, a local government cannot penalize a bidder for performing a larger volume of construction work for the State or political subdivision or reward a bidder for performing a smaller volume of construction work for the state or political subdivision.

Effective date: July 1, 2025.

iv. Building Regulations

Ch. 2025-172, L.O.F., (SB 1730 (Calatayud)) limits building moratoriums to no more than 90 days in a three-year period. Places limits on local government building permitting provisions. Requires local governments to pay plaintiff legal costs if the plaintiff is successful regarding civil challenges to certain development restrictions.

Effective date: July 1, 2025.

v. Building Regulations

Ch. 2025-177, L.O.F., (SB 1080 (McClain)) makes several changes that impact development permits. Changes impacting local governments include:

- Requiring counties and municipalities to specify in writing all requirements for zoning, rezoning, or zoning variances.
- Requiring counties and municipalities to acknowledge receipt of a development permit or order.
- For applications that do not require final action through a quasi-judicial or public hearing, the county must approve, conditionally approve, or deny the application within 120 days (180 days for public hearing or quasi-judicial hearing).
- Requiring counties and municipalities to issue refunds of amounts ranging from 10 percent to 100 percent of the application fee if the county fails to issue a written notification of completeness or written specification of areas of deficiency within certain time frames.
- Requiring impact fee increases to be implemented in at least 2, but not more than 4, equal annual increments. A local government may not increase an impact fee rate beyond the phase-in limitations under this paragraph if the local government has not increased the impact fee within the past 5 years. Any year in which the local government is prohibited from increasing an impact fee because the jurisdiction is in a hurricane disaster area is not included in the 5-year period.
- Comprehensive plan amendments must be adopted within 180 days of the second public hearing or are considered to be administratively withdrawn.

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

vi. Emergencies

Ch. 2025-190 L.O.F., (SB 180 (DiCeglie)) implements several disaster provisions, as follows:

- A local government, school district, or special district may not assess an impact fee for the reconstruction or replacement of a previously existing structure if the replacement structure is of the same land use as the original structure and does not increase the impact on public facilities beyond that of the original structure. However, if the replacement structure increases the demand on public facilities due to a significant increase in size, intensity, or capacity of use, a local government, school district, or special district may assess an impact fee in an amount proportional to the difference in the demand between the replacement structure and the original structure. Any such fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the reconstruction or replacement of a previously existing structure.
- Each political subdivision shall notify the Florida Division of Emergency Management, on or before May 1 each year, of the person designated as the emergency contact for the political subdivision and his or her alternate and of any changes in persons so designated thereafter. For a county, the emergency contact must be the county emergency management director.
- Each county and municipality must post on its publicly accessible website:
 - o A frequently asked questions web page related to natural emergency response, emergency preparedness, and public relief for residents following an emergency. The web page must answer questions concerning resident evacuations; safety tips; generator, food and drinking water, and wastewater and storm water safety; damage assessment; debris cleanup; accessing assistance through the Federal Emergency Management Agency and this state; building recovery; natural emergency guidance; applicable laws; and what to do before, during, and after an emergency.
 - o A disaster supply list and a list of emergency shelters.
 - o Links to information about flood zones.
 - o A checklist for residents explaining next steps to take during post disaster recovery.
 - o Information specific to persons with disabilities, including, but not limited to, guidelines for special needs shelter registration; an explanation of how to register for special needs shelters and where to obtain assistance with that process; guidelines as to the level of care that is or is not provided at a special needs shelter as well as situations when either a general population shelter or hospital should be considered; and any other post disaster assistance or resources available to affected persons with disabilities impacted by a disaster.
- Each county and municipality shall develop a post storm permitting plan to expedite recovery and rebuilding by providing for special building permit and inspection procedures after a hurricane or tropical storm. The plan must, at a minimum:

- Ensure sufficient personnel are prepared and available to expeditiously manage post disaster building inspection, permitting, and enforcement tasks. The plan must anticipate conditions that would necessitate supplemental personnel for such tasks and address methods for fulfilling such personnel needs, including through mutual aid agreements as authorized in s. 252.40, other arrangements, such as those with private sector contractors, or supplemental state or federal funding. The plan must include training requirements and protocols for supplemental personnel to ensure compliance with local floodplain management requirements that apply within the county or municipality.
 - Account for multiple or alternate locations where building permit services may be offered in person to the public following a hurricane or tropical storm during regular business hours.
 - Specify a protocol to expedite permitting procedures and, if practicable, for the waiver or reduction of applicable fees in accordance with and in addition to the procedures and waivers provided for under s. 553.7922. The plan must identify the types of permits that are frequently requested following a hurricane or tropical storm and methods to expedite the processing of such permits.
 - Specify procedures and resources necessary to promote expeditious debris removal following a hurricane or tropical storm.
- Each county and municipality shall update the plan no later than May 1 annually.
- By May1 annually, each county and municipality shall publish on its website a hurricane and tropical storm recovery permitting guide for residential and commercial property owners. The guide must describe:
 - The types of post storm repairs that require a permit and applicable fees.
 - The types of post storm repairs that do not require a permit.
 - The post storm permit application process and specific modifications the county or municipality commonly makes to expedite the process, including the physical locations where permitting services will be offered.
 - Local requirements for rebuilding specific to the county or municipality, including elevation requirements following substantial damage and substantial improvement pursuant to the National Flood Insurance Program (NFIP) and any local amendments to the building code.
- As soon as practicable following a hurricane or tropical storm, a county or municipality within the area for which a state of emergency pursuant to s. 252.36 for such hurricane or tropical storm is declared shall publish updates on its website to the information required under s.252.381(3)(a) which are specific to such storm, including any permitting fee waivers or reductions.
- For 180 days after a state of emergency is declared pursuant to s. 252.36 for a hurricane or tropical storm, a county or municipality within the area for which the state of emergency is declared may not increase building permit or inspection fees.

- On or before May 1, 2026, each county and municipality must provide an online option for receiving, reviewing, and accessing substantial damage and substantial improvement letters. The county or municipality must allow homeowners to provide an e-mail address where they can receive digital copies of such letters.
- As soon as reasonably practicable following the landfall and passage of a hurricane or tropical storm, each county and municipality that has experienced a direct impact from a natural emergency must use its best efforts to open a permitting office at which residents can access government services for at least 40 hours per week.
- Section 252.422, F.S., is created to prohibit, for 1 year after a hurricane makes landfall, an impacted local government from proposing or adopting:
 - o A moratorium on construction, reconstruction, or redevelopment of any property.
 - o A more restrictive or burdensome amendment to its comprehensive plan or land development regulations.
 - o A more restrictive or burdensome procedure concerning review, approval, or issuance of a site plan, development permit, or development order, to the extent that those terms are defined in s. 163.3164.
- Any person may file suit against any impacted local government for declaratory and injunctive relief to enforce this section.
- The Office of Program Policy Analysis and Government Accountability (OPPAGA) shall conduct a study on actions taken by local governments after hurricanes which are related to comprehensive plans, land development regulations, and procedures for review, approval, or issuance of site plans, permits, or development orders. The study must focus on the impact that local governmental actions, including moratoriums, ordinances, and procedures, have had or may have on construction, reconstruction, or redevelopment of any property damaged by hurricanes. In its research, OPPAGA shall survey stakeholders that play integral parts in the rebuilding and recovery process. OPPAGA shall make recommendations for legislative options to remove impediments to the construction, reconstruction, or redevelopment of any property damaged by a hurricane and prevent the implementation by local governments of burdensome or restrictive procedures and processes. OPPAGA shall submit the report to the President of the Senate and the Speaker of the House of Representatives by December 1, 2025.
- Each state or local government contract for goods or services related to emergency response for a natural emergency entered into, renewed, or amended on or after July 1, 2025, must include a provision that requires a vendor or service provider that breaches such contract during an emergency recovery period to pay a \$5,000 penalty and damages, which may be either actual and consequential damages or liquidated damages. As used in this section, the term “emergency recovery period” means a 1-year period that begins on the date that the Governor initially declared a state of emergency for a natural emergency

- Each county and municipality shall apply to the Department of Environmental (DEP) Protection for authorization of at least one debris management site and shall annually seek preauthorization for any previously approved debris management sites, as allowed by the DEP. A municipality may jointly apply for authorization of a debris management site with a county or at least one adjacent municipality, if the parties develop and approve a memorandum of understanding. Such memorandum must clearly outline the capacity of the debris management site and location of the site relative to each party. The memorandum of understanding must be approved annually as part of the preauthorization process
- Each county listed in the Federal Disaster Declaration for Hurricane Debby (DR-4806), Hurricane Helene (DR-4828), or Hurricane Milton (DR-4834), and each municipality within one of those counties, may not propose or adopt any moratorium on construction, reconstruction, or redevelopment of any property damaged by such hurricanes; propose or adopt more restrictive or burdensome amendments to its comprehensive plan or land development regulations; or propose or adopt more restrictive or burdensome procedures concerning review, approval, or issuance of a site plan, development permit, or development order, to the extent that those terms are defined by s. 163.3164, F.S., before October 1, 2027, and any such moratorium or restrictive or burdensome comprehensive plan amendment, land development regulation, or procedure shall be null and void ab initio. This subsection applies retroactively to August 1, 2024

Effective date: June 26, 2025.

vii. Implementing the 2025-26 General Appropriations Act

Ch. 2025-199, L.O.F. (SB 2502) **Section 124** authorizes the Office of Policy and Budget OPB) within the EOG to conduct a review of the functions, procedures, expenditures, and policies of a local government and to submit a report to the Governor, Chief Financial Officer, President of the Senate, and Speaker of the House of Representatives by January 13, 2026. Specifically:

- The Office of Policy and Budget within the Executive Office of the Governor may conduct a review of the functions, procedures, and policies of local governmental entities, local governing authorities, or units of local general-purpose government for fiscal years ending on September 30, 2024, and September 30, 2025. The review aims to identify:
 - o Use of resources supporting diversity, equity, and inclusion initiatives inconsistent with law.
 - o Evidence of gross overspending, waste, fraud, abuse, or mismanagement of resources.
 - o Duplicative or redundant government functions.
- The review may include personnel costs, administrative overhead costs, contracts, programs, grants, outsourcing, financial documents, and personnel standards.
- Access Requirements for Local Governments:

- Local governments that received state funding must provide access to personnel, premises, data systems, and records within 7 business days of a request from the Office of Policy and Budget.
- Failure to comply may result in a fine of \$1,000 per day, assessed against the local government and deposited into the General Revenue Fund.
- Reporting:
 - The Office of Policy and Budget must compile and submit an initial report by January 13, 2026, to the Governor, Chief Financial Officer, President of the Senate, and Speaker of the House of Representatives. The report must include:
 - Identification of reviewed local governments.
 - Summary of reviews.
 - Instances of misuse of resources for diversity, equity, and inclusion initiatives.
 - Evidence of gross overspending, waste, fraud, abuse, or mismanagement.
 - Recommendations for improving fiscal responsibility and streamlining government services.

Effective date: July 1, 2025; expires July 1, 2026.

viii. Law Enforcement and Other Personnel

Chapter 2025-176, L.O.F., (CS/CS/CS/HB 1371 (Nix; Alvarez, D.; Abbott; Alvarez, J.; Anderson; Booth; Fabricio; Owen; Rizo)). Creates s. 943.0413, F.S., which provides for the creation of a Critical Infrastructure Mapping Grant Program and provides that any law enforcement agency, county, municipality, or other political subdivision of this state, or any agent thereof, which has constitutional or statutory authority to employ or appoint law enforcement officers is eligible to receive funding from the grant program.

Effective date: July 1, 2025

ix. Sewer Collection Systems

Chapter 2025-117, L.O.F., (HB 1123 (Cassel; Woodson; Conerly; López, J.)). Creates s. 180.03(4), F.S., which provides that a municipality is authorized to utilize revenue generated by the municipality from operation of the municipality's central sewage system for expansion of the central sewage system.

Effective date: July 1, 2025

x. Taxation

Ch. No. 2025-208, L.O.F., (HB 7031 (Black; Chaney)) is a comprehensive tax reform bill addressing various Florida statutes relating to tax and revenue. The following provisions are of note to municipalities:

- Affordable Housing Property Tax Exemption (owned by Not-for-Profits): Clarifies that owners of multifamily properties who currently receive a property tax exemption may continue to receive the exemption through an application process by either the current or successive owners of the property. Land that is assigned or subleased from a nonprofit entity to an extremely-low-income, very-low-income, low-income, or moderate-income person or persons as defined in s. 420.0004, F.S., for such person's or persons' own use as affordable housing is exempt from ad valorem taxation.
- Affordable Housing Property Tax Exemption (owned by the State): For properties owned by the state, if portions of said properties are used to provide 70 units of affordable housing to low-income families as defined in s. 420.0004, F.S., and the property is subject to restrictive uses by deed, then the property may be exempt from property taxes.
- Gold Seal Quality Certified Child Care Facilities: Provides that any portion of real property used by a childcare facility that has achieved Gold Seal Quality status under s. 1002.945, F.S., may qualify for an exemption from property taxes.
- Communication Services Tax (Local): The local rates are frozen until 2031 and each municipality must prioritize the use of these funds to ensure the timely review and processing of right-of-way permits for communications service providers pursuant to federal and state law.
- Business Rent Tax: This tax is eliminated by repeal of its governing law, s. 212.031, F.S., effective October 1, 2025.
- Creation of the Rural Community Investment Program: For entities that have invested \$100 million or more in Rural Areas of Opportunity as defined by s. 288.0656, F.S., may receive a tax credit capped at \$7 million if specific parameters are met, including but not limited to, job creation, or retention.

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

xi. Unlawful Demolition of Historical Buildings and Structures

Chapter 2025-87, L.O.F., (SB 582 (Leek)) authorizes a code enforcement board or special magistrate to impose a fine that exceeds certain limits for the unlawful demolition of certain historical buildings or structures under certain circumstances; providing that such fine may not exceed 20 percent of the fair or just market value of the property for the demolition of the building or structure.

Effective date: July 1, 2025

xii. Utility Relocation

Ch. 2025-122, L.O.F., (CS/HB 703 (Robinson W. and Barnaby)) requires that a specified amount of communications services tax remittances be distributed by the Department of Revenue by a nonoperating transfer to the Department of Commerce in monthly installments to the Grants and Donations Trust Fund within the Department of Commerce for the Utility Relocation Reimbursement Grant Program; revising the percentage by which a certain amount transferred

into the Local Government Half-cent Sales Tax Clearing Trust Fund must be reduced, beginning on a certain date; authorizing a service provider to apply to the Utility Relocation Reimbursement Grant Program for reimbursement of relocation expenses; creating the Utility Relocation Reimbursement Grant Program within the Department of Commerce; providing the purpose of the program; requiring the Department of Revenue to deposit certain proceeds into a specified trust fund to fund the program beginning on a certain date; providing an appropriation, etc. APPROPRIATION: \$50,000,000

- If a county or municipal authority requires a provider of communications services (subject to Chapter 202) to relocate a facility used to provide such communications services, the service provider must initiate any necessary work upon notice from the authority.
- The county or municipal authority is not responsible for paying the expense of such work, except as otherwise provided in this section
- The service provider may apply for reimbursement of relocation expense from the Utility Relocation Reimbursement Grant Program

Effective date: October 1, 2025

xiii. Utility System Preemptions

Ch. 2025-42, L.O.F., (CS/HB 1137 (Shoaf; Barnaby)) Expands s. 366.032, F.S., to add boards, agencies, commissions, or authorities of any county, municipal corporation, or political subdivision to the list of local governments that cannot prohibit a utility from using specific fuel sources and from restricting or prohibiting certain types of appliances.

Effective date: July 1, 2025.

II. FAILED BILLS (Placeholders)

- xiv. Affordable Housing**
- xv. Cybersecurity Incident Liability**
- xvi. Development Permits and Orders**
- xvii. Government Accountability**
- xviii. Homestead Exemption Increase**
- xix. Impact Fees**
- xx. Local Business Taxes**
- xxi. Millage Rates**
- xxii. Municipal Utilities**
- xxiii. Municipal Water and Sewer Utility Rates**
- xxiv. Property Tax Exemptions**
- xxv. Reduction of Assessed Value**
- xxvi. Suits Against the Government**
- xxvii. Traffic Infraction Detectors**
- xxviii. Tourist Development**
- xxix. Vacation Rentals**