2026 Florida Legislative Recap

Official bill-page overview + financial / operational implications

FGFOA · School of Governmental Finance

SB 1614 | Enforcement of the Florida Building Code

Enacted · Effective July 1, 2026

OFFICIAL BILL-PAGE OVERVIEW · ADAPTED

Revises requirements governing how local governments must spend excess funds generated by building code enforcement.

FINANCIAL / OPERATIONAL IMPACT

Review accumulated building fee balances, eligible expenditures, and compliance with restrictions on excess revenues.

Source: https://www.flsenate.gov/Session/Bill/2026/1614

HB 1451 | Utility Services

Enacted · Generally effective July 1, 2027

OFFICIAL BILL-PAGE OVERVIEW · ADAPTED

Requires public meetings before certain new or extended municipal utility service agreements outside municipal boundaries; establishes annual municipal reporting to the Public Service Commission and subsequent statewide reports; and addresses state authority over regional utility authorities.

FINANCIAL / OPERATIONAL IMPACT

Eliminates the separate 25% surcharge for certain outside-city water/sewer customers; reduces the allowable rate differential from 50% to 25%, subject to limited transitional bond-covenant provisions.

Source: https://www.flsenate.gov/Session/Bill/2026/1451

HB 1329 | Local Government Finances

Enacted · Effective January 1, 2027

OFFICIAL BILL-PAGE OVERVIEW · ADAPTED

Revises publication and retention requirements for county and municipal budgets, requires budget workshops and publicly available expenditure-reduction exercises, and establishes additional reporting and budget-process requirements.

FINANCIAL / OPERATIONAL IMPACT

The 10% expenditure reduction exercise is a planning and disclosure requirement—not an automatic 10% budget cut. Budget staff must prepare scenarios and support additional public reporting.

Source: https://www.flsenate.gov/Session/Bill/2026/1329

HB 925 | Clerks of the Court

Enacted · Effective July 1, 2026

OFFICIAL BILL-PAGE OVERVIEW · ADAPTED

Authorizes certain cumulative excess clerk funds to be considered in developing combined clerk budgets; revises provisions involving public websites; and adjusts the allocation of certain civil traffic penalties between fine and forfeiture funds and municipalities.

FINANCIAL / OPERATIONAL IMPACT

Municipalities receive a reduced share of affected penalties, while the county fine and forfeiture fund receives a larger share; assess local revenue estimates.

Source: https://www.flsenate.gov/Session/Bill/2026/925

HB 967 | Electronic Payments Made to Units of Local Governments

Enacted · Effective January 1, 2027

OFFICIAL BILL-PAGE OVERVIEW · ADAPTED

Requires units of local government to accept specified electronic forms of payment and make online payment acceptance available.

FINANCIAL / OPERATIONAL IMPACT

Evaluate payment portals, transaction fees, reconciliation, security, and vendor contracts before the January 2027 effective date.

Source: https://www.flsenate.gov/Session/Bill/2026/967

SB 122 | Local Business Taxes

Did not pass

OFFICIAL BILL-PAGE OVERVIEW · ADAPTED

Proposed repeal of provisions authorizing local business taxes, while allowing certain municipalities to continue imposing a tax under specified conditions and revising related definitions.

FINANCIAL / OPERATIONAL IMPACT

Did not pass. Illustrates potential exposure of recurring municipal revenue if similar repeal proposals return.

Source: https://www.flsenate.gov/Session/Bill/2026/122

HJR 1-F | Amendment 3 — Property Tax Reform

Proposed constitutional amendment

OFFICIAL BILL-PAGE OVERVIEW · ADAPTED

Proposed constitutional amendment concerning property tax treatment, including homestead and local government taxation provisions, to be decided by Florida voters in November 2026.

FINANCIAL / OPERATIONAL IMPACT

Discuss alternative revenue scenarios, service impacts, and uncertainty pending the November vote.

Source: https://www.flsenate.gov/Session/Bill/2026/1-F

SB 4-F | Property Tax Administration

Enacted

OFFICIAL BILL-PAGE OVERVIEW · ADAPTED

Addresses administration of local property taxation and millage-rate calculation and adoption requirements.

FINANCIAL / OPERATIONAL IMPACT

Review how revised millage thresholds affect budget development and voting requirements for local governments.

Source: https://www.flsenate.gov/Session/Bill/2026/4-F

2027 Taxation and Budget Reform Commission

The Commission is scheduled to reconvene in 2027 and can recommend tax and budget changes, including constitutional amendments submitted directly to voters.

FINANCIAL / OPERATIONAL IMPACT

Local governments may face additional tax policy proposals regardless of the outcome of Amendment 3.

2027 Taxation and Budget Reform Commission

HOW THE COMMISSION WORKS • FLORIDA CONSTITUTION, ARTICLE XI, SECTION 6

1 CONVENES	Every 20 years; next established in 2027.
2 APPOINTMENTS	25 voting members: 11 Governor · 7 House Speaker · 7 Senate President. Plus 4 nonvoting legislators.
3 REVIEWS	State and local tax structure, revenues, expenditures, funding needs and constitutional tax limits.
4 PROPOSES	Can recommend statutory changes to the Legislature. Constitutional proposals require 2/3 of all 25 voting members (17 votes).
5 VOTERS DECIDE	Commission proposals can go directly to a statewide ballot; constitutional amendments require 60% voter approval.

Why it matters: Property-tax reform can return through this process regardless of the outcome of Amendment 3.