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1
2 An act relating to affordable housing; amending ss.
3 125.01055 and 166.04151, F.S.; requiring counties and
4 municipalities, respectively, to authorize multifamily
5 and mixed-use residential uses as allowable uses for
6 specified property; providing requirements for certain
7 proposed developments; specifying that certain
8 proposed developments shall not exclude an assemblage
9 of certain parcels; providing for the expiration of
10 certain provisions; prohibiting counties and
11 municipalities, respectively, from restricting the
12 height of certain proposed developments through other
13 dimensional means and from requiring certain setbacks
14 or stepbacks; revising the definitions of the terms
15 "commercial use" and "industrial use"; revising
16 applicability; providing retroactive applicability;
17 authorizing applicants for certain proposed
18 developments to notify the county or municipality, as
19 applicable, by a specified date of intent to proceed
20 under certain provisions; requiring counties and
21 municipalities to allow certain applicants to submit
22 revised applications, written requests, and notices of
23 intent to account for changes made by the act;
24 amending s. 196.1978, F.S.; creating a definition for
25 "multifamily project"; revising a specified finding

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26 that a taxing authority must make in order to elect
27 not to exempt certain property from certain ad valorem
28 taxation; authorizing certain property owners in a
29 multifamily project to apply for and continue to
30 receive an exemption; amending s. 333.03, F.S.;
31 providing an exception to the inapplicability of
32 certain provisions; amending s. 760.22, F.S.; revising
33 the definition of the term "person"; amending s.
34 760.26, F.S.; revising a prohibition on discriminatory
35 practices in land use decisions and in permitting of
36 development to include housing that is affordable;
37 amending s. 760.35, F.S.; waiving the state's
38 sovereign immunity for certain causes of action based
39 upon housing discrimination; providing applicability;
40 amending s. 420.615, F.S.; authorizing a local
41 government to provide a density bonus incentive to
42 landowners who make certain real property donations to
43 assist in the provision of affordable housing for
44 military families; requiring the Office of Program
45 Policy Analysis and Government Accountability to
46 evaluate the efficacy of using mezzanine finance and
47 the potential of tiny homes for specified purposes;
48 requiring the office to consult with certain entities;
49 requiring the office to submit a certain report to the
50 Legislature by a specified date; providing an

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51 effective date.

52
53 Be It Enacted by the Legislature of the State of Florida:

54
55 Section 1. Paragraphs (a), (d), (n), and (o) of subsection
56 (7) of section 125.01055, Florida Statutes, are amended to read:
57 125.01055 Affordable housing.—

58 (7)(a)1. A county must authorize multifamily and mixed-use
59 residential as allowable uses in any area zoned for commercial,
60 industrial, or mixed use;~~—and~~ in portions of any flexibly zoned
61 area such as a planned unit development permitted for
62 commercial, industrial, or mixed use; on property owned by a
63 county, municipality, or school district; and on property that
64 is more than 3 acres in size and owned by a religious
65 institution, as defined in s. 170.201(2), which has contained a
66 house of public worship for at least 10 years before the
67 proposed development, regardless of the underlying zoning, if at
68 least 40 percent of the residential units in a proposed
69 multifamily development are rental units that, for a period of
70 at least 30 years, are affordable as defined in s. 420.0004.
71 Notwithstanding any other law, local ordinance, or regulation to
72 the contrary, a county may not require a proposed multifamily
73 development to obtain a zoning or land use change, special
74 exception, conditional use approval, variance, transfer of
75 density or development units, amendment to a development of

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76 regional impact, or comprehensive plan amendment for the
77 building height, zoning, and densities authorized under this
78 subsection. For mixed-use residential projects, at least 65
79 percent of the total square footage must be used for residential
80 purposes. The county may not require that more than 10 percent
81 of the total square footage of such mixed-use residential
82 projects be used for nonresidential purposes. A proposed
83 development on property owned by a county, municipality, or
84 school district must be within the geographic boundaries of the
85 respective county, municipality, or school district, and the
86 respective county, municipality, or school district must be a
87 party to the application for the proposed development. A
88 proposed development on property owned by a religious
89 institution must be applied for by both the applicant and the
90 religious institution, and the house of public worship must
91 continue to operate on the property after the proposed
92 development is constructed.

93 2. A multifamily or mixed-use residential development
94 proposed under this section shall not exclude an assemblage of
95 parcels under common ownership or control separated by no more
96 than 15 feet of land and limited to public pedestrian access.
97 This subparagraph expires July 1, 2030.

98 (d)1. A county may not restrict the height of a proposed
99 development authorized under this subsection below the highest
100 currently allowed, or allowed on July 1, 2023, height for a

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101 commercial or residential building located in its jurisdiction
102 within 1 mile of the proposed development or three stories,
103 whichever is higher. A county may not restrict height below the
104 height authorized under this paragraph through other dimensional
105 means, such as establishing setbacks or stepbacks by height, or
106 require setbacks or stepbacks that are more restrictive than the
107 minimum permitted in the proposed development. For purposes of
108 this paragraph, the term "highest currently allowed height" does
109 not include the height of any building that met the requirements
110 of this subsection or the height of any building that has
111 received any bonus, variance, or other special exception for
112 height provided in the county's land development regulations as
113 an incentive for development.

114 2. If the proposed development is adjacent to, on two or
115 more sides, a parcel zoned for single-family residential use
116 which is within a single-family residential development with at
117 least 25 contiguous single-family homes, the county may restrict
118 the height of the proposed development to 150 percent of the
119 tallest building on any property adjacent to the proposed
120 development, the highest currently allowed, or allowed on July
121 1, 2023, height for the property provided in the county's land
122 development regulations, or three stories, whichever is higher,
123 not to exceed 10 stories. For the purposes of this paragraph,
124 the term "adjacent to" means those properties sharing more than
125 one point of a property line, but does not include properties

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126 separated by a public road.

127 3. If the proposed development is on a parcel with a
128 contributing structure or building within a historic district
129 which was listed in the National Register of Historic Places
130 before January 1, 2000, or is on a parcel with a structure or
131 building individually listed in the National Register of
132 Historic Places, the county may restrict the height of the
133 proposed development to the highest currently allowed, or
134 allowed on July 1, 2023, height for a commercial or residential
135 building located in its jurisdiction within three-fourths of a
136 mile of the proposed development or three stories, whichever is
137 higher. The term "highest currently allowed" in this paragraph
138 includes the maximum height allowed for any building in a zoning
139 district irrespective of any conditions.

140 (n) As used in this subsection, the term:

141 1. "Commercial use" means activities associated with the
142 sale, rental, or distribution of products or the performance of
143 services related thereto. The term includes, but is not limited
144 to, such uses or activities as retail sales; wholesale sales;
145 rentals of equipment, goods, or products; offices; restaurants;
146 public lodging establishments as described in s. 509.242(1)(a);
147 food service vendors; sports arenas; theaters; tourist
148 attractions; and other for-profit business activities. A parcel
149 zoned to permit such uses by right without the requirement to
150 obtain a variance or waiver is considered commercial use for the

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151 purposes of this section, irrespective of the local land
152 development regulation's listed category or title. The term does
153 not include home-based businesses or cottage food operations
154 undertaken on residential property, public lodging
155 establishments as described in s. 509.242(1)(c), or uses that
156 are accessory, ancillary, incidental to the allowable uses, or
157 allowed only on a temporary basis. Recreational uses, such as
158 golf courses, tennis courts, swimming pools, and clubhouses,
159 within an area designated for residential use are not commercial
160 use, irrespective of how they are operated. Farms and farm
161 operations as those terms are defined in s. 823.14(3) and uses
162 associated therewith, including the packaging and sale of
163 products raised on the premises, are not commercial use.

164 2. "Industrial use" means activities associated with the
165 manufacture, assembly, processing, or storage of products or the
166 performance of services related thereto. The term includes, but
167 is not limited to, such uses or activities as automobile
168 manufacturing or repair, boat manufacturing or repair, junk
169 yards, ~~meat packing facilities, citrus processing and packing~~
170 ~~facilities, produce processing and packing facilities,~~
171 electrical generating plants, water treatment plants, sewage
172 treatment plants, and solid waste disposal sites. A parcel zoned
173 to permit such uses by right without the requirement to obtain a
174 variance or waiver is considered industrial use for the purposes
175 of this section, irrespective of the local land development

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regulation's listed category or title. The term does not include uses that are accessory, ancillary, incidental to the allowable uses, or allowed only on a temporary basis. Recreational uses, such as golf courses, tennis courts, swimming pools, and clubhouses, within an area designated for residential use are not industrial use, irrespective of how they are operated. Farms and farm operations as those terms are defined in s. 823.14(3) and uses associated therewith, including the packaging and sale of products raised on the premises, are not industrial use.

3. "Mixed use" means any use that combines multiple types of approved land uses from at least two of the residential use, commercial use, and industrial use categories. The term does not include uses that are accessory, ancillary, incidental to the allowable uses, or allowed only on a temporary basis. Recreational uses, such as golf courses, tennis courts, swimming pools, and clubhouses, within an area designated for residential use are not mixed use, irrespective of how they are operated.

4. "Planned unit development" has the same meaning as provided in s. 163.3202(5)(b).

(o) This subsection does not apply to:

1. Airport-impacted areas as provided in s. 333.03.
2. Property defined as recreational and commercial working waterfront in s. 342.201(2)(b) in any area zoned as industrial.
3. The Wekiva Study Area, as described in s. 369.316.
4. The Everglades Protection Area, as defined in s.

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373.4592(2).

5. Areas subject to land development regulations, as defined in s. 163.3164, which are in existence before July 1, 2026, and are intended to retain the open character of land, including, but not limited to, open space districts, open space recreation districts, open use estate districts, open use rural districts, and park and open space districts.

6. Any area of critical state concern, as designated in ss. 380.055, 380.0551, 380.0552, 380.0553, and 380.0555.

7. Any portion of a property encumbered by a recorded conservation easement, as defined in s. 704.06(1).

Section 2. Paragraphs (a), (d), (n), and (o) of subsection (7) of section 166.04151, Florida Statutes, are amended to read:
166.04151 Affordable housing.—

(7)(a)1. A municipality must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial, industrial, or mixed use;~~and~~ and in portions of any flexibly zoned area such as a planned unit development permitted for commercial, industrial, or mixed use; on property owned by a county, municipality, or school district; and on property that is more than 3 acres in size and owned by a religious institution, as defined in s. 170.201(2), which has contained a house of public worship for at least 10 years before the proposed development, regardless of the underlying zoning, if at least 40 percent of the residential units in a proposed

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multifamily development are rental units that, for a period of at least 30 years, are affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, a municipality may not require a proposed multifamily development to obtain a zoning or land use change, special exception, conditional use approval, variance, transfer of density or development units, amendment to a development of regional impact, amendment to a municipal charter, or comprehensive plan amendment for the building height, zoning, and densities authorized under this subsection. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes. The municipality may not require that more than 10 percent of the total square footage of such mixed-use residential projects be used for nonresidential purposes. A proposed development on property owned by a county, municipality, or school district must be within the geographic boundaries of the respective county, municipality, or school district, and the respective county, municipality, or school district must be a party to the application for the proposed development. A proposed development on property owned by a religious institution must be applied for by both the applicant and the religious institution, and the house of public worship must continue to operate on the property after the proposed development is constructed.

2. A multifamily or mixed-use residential development

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251 proposed under this section shall not exclude an assemblage of
252 parcels under common ownership or control separated by no more
253 than 15 feet of land and limited to public pedestrian access.
254 This subparagraph expires July 1, 2030.

255 (d)1. A municipality may not restrict the height of a
256 proposed development authorized under this subsection below the
257 highest currently allowed, or allowed on July 1, 2023, height
258 for a commercial or residential building located in its
259 jurisdiction within 1 mile of the proposed development or three
260 stories, whichever is higher. A municipality may not restrict
261 height below the height authorized under this paragraph through
262 other dimensional means, such as establishing setbacks or
263 stepbacks by height, or require setbacks or stepbacks that are
264 more restrictive than the minimum permitted in the proposed
265 development. For purposes of this paragraph, the term "highest
266 currently allowed height" does not include the height of any
267 building that met the requirements of this subsection or the
268 height of any building that has received any bonus, variance, or
269 other special exception for height provided in the
270 municipality's land development regulations as an incentive for
271 development.

272 2. If the proposed development is adjacent to, on two or
273 more sides, a parcel zoned for single-family residential use
274 that is within a single-family residential development with at
275 least 25 contiguous single-family homes, the municipality may

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276 restrict the height of the proposed development to 150 percent
277 of the tallest building on any property adjacent to the proposed
278 development, the highest currently allowed, or allowed on July
279 1, 2023, height for the property provided in the municipality's
280 land development regulations, or three stories, whichever is
281 higher, not to exceed 10 stories. For the purposes of this
282 paragraph, the term "adjacent to" means those properties sharing
283 more than one point of a property line, but does not include
284 properties separated by a public road or body of water,
285 including manmade lakes or ponds. For a proposed development
286 located within a municipality within an area of critical state
287 concern as designated by s. 380.0552 or chapter 28-36, Florida
288 Administrative Code, the term "story" includes only the
289 habitable space above the base flood elevation as designated by
290 the Federal Emergency Management Agency in the most current
291 Flood Insurance Rate Map. A story may not exceed 10 feet in
292 height measured from finished floor to finished floor, including
293 space for mechanical equipment. The highest story may not exceed
294 10 feet from finished floor to the top plate.

295 3. If the proposed development is on a parcel with a
296 contributing structure or building within a historic district
297 which was listed in the National Register of Historic Places
298 before January 1, 2000, or is on a parcel with a structure or
299 building individually listed in the National Register of
300 Historic Places, the municipality may restrict the height of the

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proposed development to the highest currently allowed, or allowed on July 1, 2023, height for a commercial or residential building located in its jurisdiction within three-fourths of a mile of the proposed development or three stories, whichever is higher. The term "highest currently allowed" in this paragraph includes the maximum height allowed for any building in a zoning district irrespective of any conditions.

(n) As used in this subsection, the term:

1. "Commercial use" means activities associated with the sale, rental, or distribution of products or the performance of services related thereto. The term includes, but is not limited to, such uses or activities as retail sales; wholesale sales; rentals of equipment, goods, or products; offices; restaurants; public lodging establishments as described in s. 509.242(1)(a); food service vendors; sports arenas; theaters; tourist attractions; and other for-profit business activities. A parcel zoned to permit such uses by right without the requirement to obtain a variance or waiver is considered commercial use for the purposes of this section, irrespective of the local land development regulation's listed category or title. The term does not include home-based businesses or cottage food operations undertaken on residential property, public lodging establishments as described in s. 509.242(1)(c), or uses that are accessory, ancillary, incidental to the allowable uses, or allowed only on a temporary basis. Recreational uses, such as

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326 golf courses, tennis courts, swimming pools, and clubhouses,
327 within an area designated for residential use are not commercial
328 use, irrespective of how they are operated. Farms and farm
329 operations as those terms are defined in s. 823.14(3) and uses
330 associated therewith, including the packaging and sale of
331 products raised on the premises, are not commercial use.

332 2. "Industrial use" means activities associated with the
333 manufacture, assembly, processing, or storage of products or the
334 performance of services related thereto. The term includes, but
335 is not limited to, such uses or activities as automobile
336 manufacturing or repair, boat manufacturing or repair, junk
337 yards, ~~meat packing facilities, citrus processing and packing~~
338 ~~facilities, produce processing and packing facilities,~~
339 electrical generating plants, water treatment plants, sewage
340 treatment plants, and solid waste disposal sites. A parcel zoned
341 to permit such uses by right without the requirement to obtain a
342 variance or waiver is considered industrial use for the purposes
343 of this section, irrespective of the local land development
344 regulation's listed category or title. The term does not include
345 uses that are accessory, ancillary, incidental to the allowable
346 uses, or allowed only on a temporary basis. Recreational uses,
347 such as golf courses, tennis courts, swimming pools, and
348 clubhouses, within an area designated for residential use are
349 not industrial use, irrespective of how they are operated. Farms
350 and farm operations as those terms are defined in s. 823.14(3)

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351 and uses associated therewith, including the packaging and sale
352 of products raised on the premises, are not industrial use.

353 3. "Mixed use" means any use that combines multiple types
354 of approved land uses from at least two of the residential use,
355 commercial use, and industrial use categories. The term does not
356 include uses that are accessory, ancillary, incidental to the
357 allowable uses, or allowed only on a temporary basis.

358 Recreational uses, such as golf courses, tennis courts, swimming
359 pools, and clubhouses, within an area designated for residential
360 use are not mixed use, irrespective of how they are operated.

361 4. "Planned unit development" has the same meaning as
362 provided in s. 163.3202(5)(b).

363 (o) This subsection does not apply to:

364 1. Airport-impacted areas as provided in s. 333.03.

365 2. Property defined as recreational and commercial working
366 waterfront in s. 342.201(2)(b) in any area zoned as industrial.

367 3. The Wekiva Study Area, as described in s. 369.316.

368 4. The Everglades Protection Area, as defined in s.
369 373.4592(2).

370 5. Areas subject to land development regulations, as
371 defined in s. 163.3164, which are in existence before July 1,
372 2026, and are intended to retain the open character of land,
373 including, but not limited to, open space districts, open space
374 recreation districts, open use estate districts, open use rural
375 districts, and park and open space districts.

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376 6. Any area of critical state concern, as designated in
377 ss. 380.055, 380.0551, 380.0552, 380.0553, and 380.0555.

378 7. Any portion of a property encumbered by a recorded
379 conservation easement, as defined in s. 704.06(1).

380 Section 3. The amendments made by this act to ss.
381 125.01055(7)(n) and 166.04151(7)(n), Florida Statutes, are
382 intended to be remedial and clarifying in nature and apply
383 retroactively to January 1, 2024.

384 Section 4. An applicant for a proposed development
385 authorized under s. 125.01055(7), Florida Statutes, or s.
386 166.04151(7), Florida Statutes, who submitted an application, a
387 written request, or a notice of intent to use such provisions to
388 the county or municipality and which application, written
389 request, or notice of intent has been received by the county or
390 municipality, as applicable, before July 1, 2026, may notify the
391 county or municipality by July 1, 2026, of its intent to proceed
392 under the provisions of s. 125.01055(7), Florida Statutes, or s.
393 166.04151(7), Florida Statutes, as they existed at the time of
394 submittal. A county or municipality, as applicable, shall allow
395 an applicant who submitted such an application, written request,
396 or notice of intent before July 1, 2026, the opportunity to
397 submit a revised application, written request, or notice of
398 intent to account for the changes made by this act.

399 Section 5. Paragraphs (a) and (o) of subsection (3) of
400 section 196.1978, Florida Statutes, are amended to read:

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196.1978 Affordable housing property exemption.—

(3)(a) As used in this subsection, the term:

1. "Corporation" means the Florida Housing Finance Corporation.

2. "Multifamily project" shall include a development authorized under this subsection that is held under common ownership or control, approved and developed in compliance with the same site plan approval or development agreement or order, but shall exclude individual detached single-family residences, as well as parcels separated by more than 200 feet of land.

~~3.2.~~ "Newly constructed" means an improvement to real property which was substantially completed within 5 years before the date of an applicant's first submission of a request for a certification notice pursuant to this subsection.

~~4.3.~~ "Substantially completed" has the same meaning as in s. 192.042(1).

(o)1. Beginning with the 2025 tax roll, a taxing authority may elect, upon adoption of an ordinance or resolution approved by a two-thirds vote of the governing body, not to exempt property under sub-subparagraph (d)1.a. located in a county specified pursuant to subparagraph 2., subject to the conditions of this paragraph.

2. A taxing authority must make a finding in the ordinance or resolution that annual housing reports ~~the most recently~~ published by the Shimberg Center for Housing Studies ~~Annual~~

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426 ~~Report, prepared~~ pursuant to s. 420.6075, identify ~~identifies~~
427 that a county that is part of the jurisdiction of the taxing
428 authority is within a metropolitan statistical area or region
429 where, for each of the previous 3 years, the number of
430 affordable and available units in the metropolitan statistical
431 area or region is greater than the number of renter households
432 in the metropolitan statistical area or region for the category
433 entitled "0-120 percent AMI."

434 3. An election made pursuant to this paragraph may apply
435 only to the ad valorem property tax levies imposed within a
436 county specified pursuant to subparagraph 2. by the taxing
437 authority making the election.

438 4. The ordinance or resolution must take effect on the
439 January 1 immediately succeeding adoption and shall expire on
440 the second January 1 after the January 1 in which the ordinance
441 or resolution takes effect. The ordinance or resolution may be
442 renewed prior to its expiration pursuant to this paragraph.

443 5. The taxing authority proposing to make an election
444 under this paragraph must advertise the ordinance or resolution
445 or renewal thereof pursuant to the requirements of s. 50.011(1)
446 prior to adoption.

447 6. The taxing authority must provide to the property
448 appraiser the adopted ordinance or resolution or renewal thereof
449 by the effective date of the ordinance or resolution or renewal
450 thereof.

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451 7. Notwithstanding an ordinance or resolution or renewal
452 thereof adopted pursuant to this paragraph, property in a
453 multifamily project that received an exemption pursuant to sub-
454 subparagraph (d)1.a. before the adoption or renewal of such
455 ordinance or resolution may continue to receive such exemption
456 for each subsequent consecutive year that the same owner or each
457 successive owner applies for and is granted the exemption.

458 8. Notwithstanding an ordinance or a resolution or a
459 renewal thereof adopted pursuant to this paragraph, the owner of
460 a property in a multifamily project that was issued a building
461 permit on or after July 1, 2026, for the development of the
462 multifamily project within 4 years before the effective date of
463 such ordinance or resolution may apply for and be granted the
464 exemption under sub-subparagraph (d)1.a. after meeting the
465 requirements of this subsection and may continue to receive such
466 exemption for each subsequent consecutive year that the same
467 owner or each successive owner applies for and is granted the
468 exemption.

469 Section 6. The amendments made by this act to s. 196.1978,
470 Florida Statutes, first apply to the 2027 property tax roll.

471 Section 7. Subsection (5) of section 333.03, Florida
472 Statutes, is amended to read:

473 333.03 Requirement to adopt airport zoning regulations.—

474 (5) Sections 125.01055(7) and 166.04151(7) do not apply to
475 any of the following, unless the respective application is

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476 approved by the governing body of the airport:

477 (a) A proposed development near a runway within one-
478 quarter of a mile laterally from the runway edge and within an
479 area that is the width of one-quarter of a mile extending at
480 right angles from the end of the runway for a distance of 10,000
481 feet of any existing airport runway or planned airport runway
482 identified in the local government's airport master plan.

483 (b) A proposed development within any airport noise zone
484 identified in the federal land use compatibility table or in a
485 land-use zoning or airport noise regulation adopted by the local
486 government.

487 (c) A proposed development that exceeds maximum height
488 restrictions identified in the political subdivision's airport
489 zoning regulation adopted pursuant to this section.

490 Section 8. Subsection (8) of section 760.22, Florida
491 Statutes, is amended to read:

492 760.22 Definitions.—As used in ss. 760.20–760.37, the
493 term:

494 (8) "Person" includes one or more individuals,
495 corporations, partnerships, associations, labor organizations,
496 legal representatives, mutual companies, joint-stock companies,
497 trusts, unincorporated organizations, trustees, trustees in
498 bankruptcy, receivers, ~~and~~ fiduciaries, agencies, governmental
499 entities, and other legal or commercial entities.

500 Section 9. Section 760.26, Florida Statutes, is amended to

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read:

760.26 Prohibited discrimination in land use decisions and in permitting of development.—It is unlawful to discriminate in land use decisions or in the permitting of development based on race, color, national origin, sex, disability, familial status, or religion, or, except as otherwise provided by law, based on the source of financing of a development or proposed development, including, but not limited to, financing of a development or on a proposed development for housing that is affordable as defined in s. 420.0004.

Section 10. Subsection (4) of section 760.35, Florida Statutes, is amended to read:

760.35 Civil actions and relief; administrative procedures.—

(4) If the court finds that a person has engaged in a discriminatory housing practice ~~has occurred~~, it must ~~shall~~ issue an order prohibiting the practice and providing affirmative relief from the effects of the practice, including injunctive and other equitable relief, actual and punitive damages, and reasonable attorney fees and costs. In accordance with s. 13, Art. X of the State Constitution, the state, for itself and its agencies or political subdivisions, waives sovereign immunity for a cause of action based upon the application of this section. Such waiver is limited only to actions brought under this section.

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Section 11. Subsection (1) of section 420.615, Florida Statutes, is amended to read:

420.615 Affordable housing land donation density bonus incentives.—

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

Section 12. The Office of Program Policy Analysis and Government Accountability (OPPAGA) shall evaluate the efficacy of using mezzanine finance, or second-position short-term debt, to stimulate the construction of owner-occupied housing that is affordable as defined in s. 420.0004(3), Florida Statutes, in this state. OPPAGA shall also evaluate the potential of tiny homes in meeting the need for affordable housing in this state. OPPAGA shall consult with the Florida Housing Finance Corporation and the Shimberg Center for Housing Studies at the University of Florida in conducting its evaluation. By December 31, 2027, OPPAGA shall submit a report of its findings to the

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551 President of the Senate and the Speaker of the House of
552 Representatives. Such report must include recommendations for
553 the structuring of a model mezzanine finance program.

554 Section 13. This act shall take effect July 1, 2026.