

A bill to be entitled

THE LOCAL SPENDING TRANSPARENCY ACT

An act relating to local government financial transparency; creating the Local Spending Transparency Act; providing legislative intent; defining terms; requiring the Department of Financial Services to establish and maintain a comprehensive, real-time public transparency portal displaying all state and local government expenditures; requiring local governments and related entities to submit certain financial data; providing reporting requirements; providing penalties for noncompliance; providing rulemaking authority; providing for severability; providing an effective date.

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

Section 1. Short Title.

This act may be cited as “The Local Spending Transparency Act.”

Section 2. Legislative Findings and Intent.

The Legislature finds that public access to government financial information is fundamental to maintaining transparency, accountability, and trust in state and local institutions. Florida’s Sunshine Laws and Article I, Section 24 of the State Constitution guarantee citizens the right to access public records and meetings. However, technological advances and the complexity of modern budgeting demand expanded tools to make financial transparency practical, real-time, and universally accessible. It is the intent of the Legislature to establish a single, standardized online platform for all state and local government expenditures, enable citizens to easily search, view, and download transaction-level spending data, increase fiscal responsibility by exposing inefficiency, redundancy, and waste, and reinforce the public’s right to know how every dollar is spent.

Section 3. Definitions.

As used in this act, the term 'Agency' means any state, county, municipal, or special district body, board, bureau, commission, or authority that expends, receives, or transfers public funds. 'Department' means the Department of Financial Services. 'Public funds' means all monies derived from taxes, fees, fines, or other public revenue. 'Transparency portal' means the online, searchable website established under this act displaying all required financial data in real time or near-real time. 'Transaction-level data' means individual expenditures, disbursements, and financial obligations with identifying information as required by this act.

Section 4. Establishment of the Local Spending Transparency Portal.

The Department of Financial Services shall, by January 1, 2027, establish and maintain a comprehensive, user-friendly online transparency portal titled “Transparency Florida Local Checkbook.” The portal shall display all transaction-level spending data for state agencies and all local governmental entities, including counties, municipalities, school districts, special districts, and authorities.

Section 5. Reporting Requirements for State and Local Governments.

Each agency, local government, and quasi-public entity shall report all disbursements, obligations, and transfers of public funds to the Department of Financial Services for publication on the transparency portal. Reports must include the vendor, amount, date, funding source, description, contract number, and authorizing department, submitted within 24 hours of authorization or within five business days of execution.

Section 6. Public Accessibility and Use.

The transparency portal shall be freely accessible to the public without registration or fee, comply with accessibility standards, and include downloadable guides and training materials. No person shall be required to submit a public records request for data already available on the portal.

Section 7. Privacy and Legal Protections.

Information protected by law shall not be published on the transparency portal. Any redaction must cite the specific statutory exemption authorizing it, and the department shall ensure data security and validation.

Section 8. Compliance and Enforcement.

The Department of Financial Services shall monitor compliance, issue annual reports, and may withhold up to 2 percent of state-shared revenues from noncompliant entities until compliance is achieved. Willful failure to submit required data constitutes a violation subject to administrative penalties.

Section 9. Implementation Timeline.

Phase 1 by April 1, 2026: State-level integration. Phase 2 by July 1, 2026: Large local governments. Phase 3 by January 1, 2027: All remaining local entities.

Section 10. Annual Audit and Review.

The Auditor General shall annually audit the transparency portal to verify data accuracy, completeness, and timeliness. Results shall be published on the portal with corrective measures implemented within 90 days.

Section 11. Appropriation.

For Fiscal Year 2026–2027, the sum of \$3 million is appropriated from the General Revenue Fund to the Department of Financial Services to implement the requirements of this act.

Section 12. Severability.

If any provision of this act or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the act which can be given effect without the invalid provision or application.

Section 13. Effective Date.

This act shall take effect July 1, 2026.