**2026 FINANCIAL DISCLOSURE FILING REQUIREMENTS**
**(For 2025 Tax Year)**

## STATE REQUIREMENTS: STATE FORM 1

**LOCAL OFFICERS & CANDIDATES FOR LOCAL OFFICE** including any County or Municipal employee(s) authorized to approve an expenditure exceeding $35,000 including electronic signature approvals in ADPICS, FAMIS, INFORMS (and other designated employees). Please note: Those required to file State Form 1 (including Form 1, 1F, and 1X) must file electronically with the Florida Commission on Ethics' Electronic Financial Disclosure Management System

| FORMS TO FILE | WHEN FILED | WHERE FILED |
|---|---|---|
| **Statement of Financial Interests** (STATE FORM 1) ** | Local officers & employees file within 30 days of appointment or employment and then annually by July 1 of each year | All State Form 1s must be electronically filed with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at https://disclosure.floridaethics.gov/Account/Login |
| **Final Statement of Financial Interests** (STATE FORM 1F) | Within 60 days after leaving office or employment, unless taking another position that requires filing either Form 1 or Form 6 | All State Form 1Fs must be electronically filed with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at https://disclosure.floridaethics.gov/Account/Login |
| **Amendment to Statement of Financial Interests** (STATE FORM 1X) | When seeking to amend a previously filed STATE FORM 1 | All State Form 1Xs must be electronically filed with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at https://disclosure.floridaethics.gov/Account/Login |
| **Quarterly Gift Disclosure,** for any covered gift received from an individual or single entity during the previous calendar quarter and valued in excess of $100. See Form 9 instructions. (STATE FORM 9) | **No later than** the last day of the calendar quarter (*i.e.*, March 31, June 30, Sept. 30, Dec. 31), that follows the calendar quarter for which this form is filed (example: if a gift is received in March, it should be disclosed by June 30)-**no reporting required if no reportable gift is received** | Florida Commission on Ethics<br>P. O. Drawer 15709 Tallahassee,<br>Florida 32317<br>OR<br>325 John Knox Road, Bldg E, Ste 200<br>Tallahassee, Florida 32303 |
| **Gifts from Governmental Entities**, Direct-Support Organizations, Honorarium Event Related Expenses (STATE FORM 10) | July 1, annually, if a reportable gift, honorarium, or honorarium-related expenses were received during the preceding calendar year | Florida Commission on Ethics<br>PO Drawer 15709<br>Tallahassee, Florida 32317<br>OR<br>325 John Knox Road, Bldg E, Ste 200<br>Tallahassee, Florida 32303 |
| **Quarterly Client Disclosure**, (STATE FORM 2) | **No later than** the last day of the calendar quarter (*i.e.*, March 31, June 30, Sept. 30, Dec. 31), following the calendar quarter during which the presentation was made. (example: if a representation was made in March, the form disclosing it should be filed no later than June 30) - **no reporting required if no reportable representations were made during the quarter** | All State Form 2s must be electronically filed with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at https://disclosure.floridaethics.gov/Account/Login |

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**** LOCAL OFFICERS & CANDIDATES FOR LOCAL OFFICE (and designated employees)** as defined by Fla. Stat. 112.3145 (2025)-**Disclosure of financial interests and clients represented before agencies.**

(1) For purposes of this section, unless the context otherwise requires, the term:

(a) "Local officer" means:

1. Every person who is elected to office in any political subdivision of the state, and every person who is appointed to fill a vacancy for an unexpired term in such an elective office.
2. Any appointed member of any of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision of the state:
    a. The governing body of the political subdivision, if appointed;
    b. A community college or junior college district board of trustees;
    c. A board having the power to enforce local code provisions;
    d. A planning or zoning board, board of adjustment, board of appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and such other groups who only have the power to make recommendations to planning or zoning boards;
    e. A pension board or retirement board having the power to invest pension or retirement funds or the power to make a binding determination of one's entitlement to or amount of a pension or other retirement benefit; or
    f. Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
3. Any person holding one or more of the following positions: mayor; county or city manager; chief administrative employee of a county, municipality, or other political subdivision; county or municipal attorney; finance director of a county, municipality, or other political subdivision; chief county or municipal building code inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator, with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; district school superintendent; community college president; district medical examiner; or purchasing agent having the authority to make any purchase exceeding the threshold amount provided for in s. 287.017 for CATEGORY TWO, on behalf of any political subdivision of the state or any entity thereof.

**PENALTIES**

State Forms 1 are due July 1. If the annual form is not filed by September 1, an automatic fine of $25 for each late day will be imposed up to a maximum penalty of $1500. Failure to file can also result in removal from public office or employment. (s.112.3145, F.S. (2025)) In addition, failure to make any required disclosure constitutes grounds for and may be punished, among others, by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding $10,000.(s.112.317, F.S. (2025))

****ETHICS TRAINING REQUIREMENT AND REPORTING ON STATE Forms 1 and 6.**

**State: Part G, State Form 1**; and **Part F, State Form 6**, Fla. Stat. 112.3142 (2025) instructs as follows:

"If you are a Constitutional or elected municipal officer whose term began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which address Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training." (This course may be provided by any qualified individual, organization, or agency.)

**County**: The County Ethics Code at Section 2-11.1(bb) requires elected officials to also complete a course offered by the Miami-Dade Ethics Commission within 90 days of election or re-election. The course will cover the Conflict of Interest and Code of Ethics Ordinance; the Sunshine Law; the Public Records Law and the Citizens' Bill of Rights. For members of the Board of County Commissioners and the County Mayor, the Ethics Course shall also include the topics specified in section 112.3142, Florida Statutes, as may be amended from time to time, and shall be four hours in length each calendar year or such other duration as provided by statute. This course offered by the COE, may be applied to satisfy the State requirement.

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## STATE REQUIREMENTS: STATE FORM 6

**EACH EXPRESSWAY AUTHORITY MEMBERS, TRANSPORTATION AUTHORITY MEMBERS, CIRCUIT COURT JUDGES, COUNTY COURT JUDGES, CLERKS OF COURTS, COUNTY SHERIFFS, PROPERTY APPRAISERS, TAX COLLECTORS, SUPERVISORS OF ELECTIONS, AND COUNTY COMMISSIONERS (**all Elected Constitutional Officers). Please note: Those required to file State Forms 6 (6, 6F, 6X) must file electronically with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at: http://www.ethics.state.fl.us/.

| FORMS TO FILE | WHEN FILED | WHERE FILED |
|---|---|---|
| **Full and Public Disclosure of Financial Interests** (STATE FORM 6) | Incumbent officials must file annually by July 1<br><br>Candidates must file at the time of qualifying | All State Form 6s must be electronically filed with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at https://disclosure.floridaethics.gov/Account/Login |
| **Final Full and Public Disclosure of Financial Interests** (STATE FORM 6F) | Within 60 days after leaving public office, unless taking another position that requires full and public financial disclosure using STATE FORM 6 | All State Form 6Fs must be electronically filed with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at https://disclosure.floridaethics.gov/Account/Login |
| **Amendment to Full and Public Disclosure of Financial Interests** (STATE FORM 6X) | When seeking to amend a previously filed STATE FORM 6 | All State Form 6Xs must be electronically filed with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at https://disclosure.floridaethics.gov/Account/Login |
| **Quarterly Gift Disclosure**, for any covered gift received from an individual or single entity during the previous calendar quarter and valued in excess of $100. See Form 9 instructions. **(not judges)** (STATE FORM 9) | **No later than** the last day of the calendar quarter (*i.e.*, March 31, June 30, Sept. 30, Dec. 31), that follows the calendar quarter for which this form is filed (example: if a gift is received in March, it should be disclosed by June 30)-**no reporting required if no reportable gift is received** | Florida Commission on Ethics:<br>PO Drawer 15709<br>Tallahassee, Florida 32317<br>OR<br>325 John Knox Road, Bldg E, Ste 200<br>Tallahassee, Florida 32303 |
| **Gifts from Governmental Entities, Direct-Support Organizations, Honorarium Event Related Expenses**, but not required of judges (STATE FORM 10) | July 1, annually, if a reportable gift, honorarium, or honorarium-related expenses were received during the preceding calendar year | Florida Commission on Ethics:<br>PO Drawer 15709<br>Tallahassee, Florida 32317<br>OR<br>325 John Knox Road, Bldg E, Ste 200<br>Tallahassee, Florida 32303 |

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## (For 2025 Tax Year)

| FORMS TO FILE | WHEN FILED | WHERE FILED |
|---|---|---|
| **Quarterly Client Disclosure**, for an individual who (or whose professional firm) has represented a client for a fee before an agency at his or her level of government, with certain exceptions (STATE FORM 2) | **No later than** the last day of the calendar quarter (*i.e.*, March 31, June 30, Sept. 30, Dec. 31), following the calendar quarter during which the presentation was made. (example: if a representation was made in March, the form disclosing it should be filed no later than June 30)-**no reporting required if no reportable representations were made during the quarter** | **For Elected constitutional officers and Local officers:** All State Form 2s must be electronically filed with the Florida Commission on Ethics' Electronic Financial Disclosure Management System at https://disclosure.floridaethics.gov/Account/Login |

*** Full and public disclosure of financial interests- full text at:**

Florida Statute 112.3144(2025):

(1)

(a) An officer who is required by s. 8, Art. II of the State Constitution to file a full and public disclosure of his or her financial interests for any calendar or fiscal year, or any other person required by law to file a disclosure under this section, shall file that disclosure with the Florida Commission on Ethics. Additionally, an officer who is required to complete annual ethics training pursuant to s. 112.3142 must certify on his or her full and public disclosure of financial interests that he or she has completed the required training.

(b) A member of an expressway authority, transportation authority, bridge authority, toll authority, or expressway agency created pursuant to chapter 343, chapter 348, or any other general law shall comply with the applicable financial disclosure requirements of s. 8, Art. II of the State Constitution.

(c) Each member of the governing body of a large-hub commercial service airport, except for members required to comply with the financial disclosure requirements of s. 8, Art. II of the State Constitution, shall comply with the financial disclosure requirements of s. 112.3145(3). For purposes of this paragraph, the term "large-hub commercial service airport" means a publicly owned airport that has at least 1 percent of the annual passenger boardings in the United States as reported by the Federal Aviation Administration.

(d) Beginning January 1, 2024, the following local officers must comply with the financial disclosure requirements of s. 8, Art. II of the State Constitution and this section:

1. Mayors.
2. Elected members of the governing body of a municipality.

(e) Beginning January 1, 2024, each member of the Commission on Ethics must comply with the financial disclosure requirements of s. 8, Art. II of the State Constitution and this section.

**(2) Beginning January 1, 2022, all disclosures filed with the commission must be filed electronically through an electronic filing system that is created and maintained by the commission as provided in s. 112.31446.**

(3) A person who is required, pursuant to s. 8, Art. II of the State Constitution, to file a full and public disclosure of financial interests and who has filed a full and public disclosure of financial interests for any calendar or fiscal year is not required to file a statement of financial interests pursuant to s. 112.3145(2) and (3) for the same year or for any part thereof notwithstanding any requirement of this part. Until the electronic filing system required by subsection (2) is implemented, if an incumbent in an elective office has filed the full and public disclosure of financial interests to qualify for election to the same office or if a candidate for office holds another office subject to the annual filing requirement, the qualifying officer shall forward an electronic copy of the full and public disclosure of financial interests to the commission no later than July 1. The electronic copy of the full and public disclosure of financial interests satisfies the annual disclosure requirement of this section. A candidate who does not qualify until after the annual full and public disclosure of financial interests has been filed pursuant to this section shall file a copy of his or her disclosure with the officer before whom he or she qualifies.

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**PENALTIES**
State Forms 6 are due July 1. If the annual form is not filed by September 1, an automatic fine of $25 for each late day will be imposed up to a maximum penalty of $1500. Failure to file could also result in removal from public office or employment. (s.112.3144, F.S. (2025)). In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding $10,000. (s.112.317, F.S (2025))

****ETHICS TRAINING REQUIREMENT AND REPORTING ON STATE Forms 1 and 6.**
**State: Part G, State Form 1**; and **Part F, State Form 6**: Fla. Stat. 112.3142 (2025) instructs as follows:
"If you are a Constitutional or elected municipal officer whose term began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which address Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training." (This course may be provided by any qualified individual, organization, or agency.)

**County**: The County Ethics Code at Section 2-11.1(bb) requires elected officials to also complete a course offered by the Miami-Dade Ethics Commission within 90 days of election or re-election. The course will cover the Conflict of Interest and Code of Ethics Ordinance; the Sunshine Law; the Public Records Law and the Citizens' Bill of Rights. For members of the Board of County Commissioners and the County Mayor, the Ethics Course shall also include the topics specified in section 112.3142, Florida Statutes, as may be amended from time to time, and shall be four hours in length each calendar year or such other duration as provided by statute. This course offered by the COE, may be applied to satisfy the State requirement.

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### COUNTY REQUIREMENTS: Source of Income Form (SOI)

**†CERTAIN COUNTY & MUNICIPAL PERSONNEL, CONSULTANTS, & NON-EXEMPT ADVISORY BOARD MEMBERS**, as defined by the Miami-Dade County Code at Sec. 2-11.1(i)(2) & (4), who are not required to file under State Law.

| FORMS TO FILE | WHEN FILED | WHERE FILED |
|---|---|---|
| **Financial Disclosure** is satisfied by filing any of the following:<br><br>**-Source of Income Statement** (SOI -MIAMI-DADE CO. Form)<br>To report Sources of Income for the preceding calendar year.<br><br>**-FINAL Source of Income Statement** (SOI-F MIAMI-DADE CO. Form)<br>SOI filers use to report a final financial statement upon leaving public office or employment<br><br>**-Statement of Financial Interests (STATE FORM 1)**<br>For "local officers" required to comply with Fla. Stat. 112.3145 †† | By 12 Noon on July 1, yearly<br><br>NOTE ALSO<br>• Candidates file at the same time qualifying papers are filed<br>• Consultants file within 30 days of execution of their county contracts, and by July 1st every year thereafter<br><br>- Immediately upon leaving public office or employment or any time thereafter, but no later than 12:00 noon of the July 1st following the last year of public service or employment | Those required to file financial disclosure due to a County position, must file with Miami-Dade County Commission on Ethics and Public Trust in one of the following ways:<br>***1. By Email***<br>financial.disclosures@miamidade.gov<br>***2. By Mail***<br>Miami-Dade County<br>Commission on Ethics and Public Trust<br>701 NW 1st Street, 8th floor East<br>Miami, FL 33136<br><br>Those required to file financial disclosure due to a Municipal position, (SOI or SOI-F) must file with their respective Municipal Clerk. |
| **Gift Disclosure** is satisfied by filing the following<br><br>• **Quarterly Gift Disclosure** (MIAMI-DADE CO. Form) | For any gift received from an individual or single entity during the previous calendar quarter and valued in excess of $100:<br><br>**No later than** the last day of the calendar quarter (*i.e.*, March 31, June 30, Sept. 30, Dec. 31), following the calendar quarter during which the presentation was made. (example: if a representation was made in March, the form disclosing it should be filed no later than June 30)-**no reporting required if no reportable representations were made during the quarter** | County personnel file with the Miami-Dade Clerk of the Board of Co. Commissioners<br>111 NW 1st St, #17-202<br>Miami, FL 33128<br><br>Municipal personnel: File with respective Municipal Clerk |

†**CERTAIN COUNTY & MUNICIPAL PERSONNEL & NON-EXEMPT ADVISORY BOARD MEMBERS** include Assistant Manager(s), Assistant County Attorneys, Deputy Mayors; Heads or Directors of County Departments and their Assistant or Deputy Department Heads; Employees of the Miami-Dade County Police Dept. with the Rank of Captain, Major; Building and Zoning Inspectors; Any Architect, Professional Engineer, Landscape Architect, or Registered Land Surveyor performing services for Miami-Dade County pursuant to a contract; Local Autonomous and Semi-Autonomous Personnel, Boards, and Agencies who were not required to file under State law; Local Personnel who perform quasi-judicial functions who were not required to file under State law; Local Advisory Personnel, whose sole or primary responsibility is to recommend legislation or give advice to the Board of County Commissioners, including Members of any County Board, who were not required to file under State law (except those exempted by ordinance or resolution); Candidates for certain County and Municipal Elective Office. References to County positions are applicable to comparable municipal positions.

†† Certain local officers who are required to comply with State financial disclosure requirements and file as per Fla. Stat. 112.3145 (2016) automatically satisfy Miami-Dade County disclosure requirements. However, compliance with Miami-Dade County disclosure requirements does not satisfy State requirements.

**Penalties**

A finding by the Ethics Commission that a covered person has violated Section 2-11.1(i) of the County Ethics Code will subject said person to the penalties set out in Section 2-11.1(cc) of the County Ethics Code. These penalties include but are not limited to:

- An admonition or public reprimand and/or a fine of $500.00 for the first violation
- A fine of $1,000.00 for each subsequent violation.
- Finding by the Ethics Commission of an intentional violation is subject to a fine of one thousand dollars ($1,000.00) for the first such violation and two thousand dollars ($2,000.00) for each subsequent violatio

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## COUNTY REQUIREMENTS: FULL-TIME COUNTY & MUNICIPAL EMPLOYEES ENGAGED IN OUTSIDE EMPLOYMENT

| FORMS TO FILE | WHEN FILED | WHERE FILED |
|---|---|---|
| **Request for Outside Employment** (MIAMI-DADE CO. Form)<br><br>**Effective April 2019, all County employees must file an Outside Employment Disclosure yearly by logging into Informs, then selecting Menu (top right corner), Navigator, HCM, Self- Service, Outside Employment and finally selecting the Outside Employment Declaration:**<br><br>**County Employees who are not engaged in outside employment select "No" on the Declaration screen.**<br><br>**County Employees engaged in Outside Employment select "Yes" and then complete the outside employment request online.** | **County full time and part time Employees: Before** accepting outside employment, and every year thereafter while engaged in outside employment, must submit **Request for Outside Employment** in order to obtain permission.<br><br>**Municipal employees:** Follow municipal ordinances and procedures regarding permission to engage in outside employment. | **County Employees:** Submit Request for Outside Employment through the Informs online system.<br><br>**Municipal employees:** File according to municipal ordinances and procedures regarding permission to engage in outside employment. |
| **Outside Employment Statement** [1] (MIAMI-DADE CO. Form) | ***Full time* County and Municipal Employees** with outside employment must file an Outside Employment Statement by July 1, and each year thereafter while engaged in outside employment. | **County Employees,** who are required to file Outside Employment Statements, must file them with Miami-Dade County Commission on Ethics and Public Trust in one of the following ways:<br>***1. Via Email to*** financial.disclosures@miamidade.gov<br><br>***2. By Mail to***<br>Miami-Dade County<br>Commission on Ethics and Public Trust<br>701 NW 1st Street, 8th floor East<br>Miami, FL 33136<br><br>**Municipal Employees** are to file Outside Employment Statements with respective Municipal Clerk |

[1] Miami-Dade Code at Sec. 2-11.1(k)(2)