

Fiscal Year 2026-2027 Conforming Bill  
Relating to Prohibited Expenditures

BILL

2026

1 A bill to be entitled

2 An act relating to prohibited expenditures; establishing  
3 s. 286.311, F.S.; prohibiting the use of state funds to  
4 advance, promote, entertain, support, or fundamental  
5 considerations of social justice, including those focused  
6 on critical race theory; diversity, equity, and inclusion;  
7 or that otherwise defend the concept that mankind is  
8 inherently racist, sexist, or oppressive, whether  
9 consciously or unconsciously, solely by virtue of his or  
10 her race or sex or to support carbon taxes or net zero  
11 policies; providing an effective date.  
12

13 Be It Enacted by the Legislature of the State of Florida:  
14

15 Section 1. Section 286.311, Florida Statutes, is created  
16 to read:

17 286.311 Prohibited use of state funds; non-pecuniary  
18 expenditures with taxpayer dollars.—

19 (1) As used in this section the term:

20 (a) "Educational institution" means public institutions  
21 under the control of a district school board, a charter school,  
22 a state university, a developmental research school, a Florida  
23 College System institution, the Florida School for the Deaf and  
24 the Blind, the Florida Virtual School, private school readiness  
25 programs, voluntary prekindergarten programs, private K-12  
26 schools, and private colleges and universities.

27 (b) "Governmental entity" means the state or any political  
28 subdivision thereof, including the executive, legislative, and

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judicial branches of government; the independent establishments of the state, counties, municipalities, districts, authorities, boards, or commissions; and any agencies that are subject to this chapter.

(2) A person, governmental entity, or educational institution may not expend state funds, as that term is defined in s. 215.31 to support any of the following:

(a) Expenditures in anyway, either directly or indirectly, to efforts which advance, promote, entertain, or support fundamental considerations of social justice, including those focused on critical race theory; diversity, equity, and inclusion; or that otherwise defend the concept that mankind is inherently racist, sexist, or oppressive, whether consciously or unconsciously, solely by virtue of his or her race or sex. This also includes any concept of mankind bearing responsibility for actions committed in the past by other members of the same race or sex.

(b) Expenditures in anyway, either directly or indirectly, to efforts which advance, promote, entertain, or support fundamental considerations against the concept that mankind should be rewarded for hard work, as work ethic is fundamental to the right to pursue happiness and support the American experiment. This shall also include any effort to force a person to feel, or be instructed to feel, guilt, anguish, or other forms of psychological distress for actions, in which he or she played no part, committed in the past by other members of the same race or sex.

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56        (c) Expenditures in anyway, either directly or indirectly,  
57        to efforts which advance, promote, entertain, or support net  
58        zero policies, carbon taxes and assessments, and carbon emission  
59        trading program, commonly known as "cap-and-trade" or "cap-and-  
60        tax" programs, which are detrimental to the state's energy  
61        security and economic interests.

62        Section 2. This act shall take effect July 1, 2026.