



Meeting Date 4/3/2024

☐ Consent Section

☒ Regular Section

☐ Public Hearing

Subject: Ordinance Generally Providing for the Renewal of the Levy of, and Referendum on, the Half-Cent Local Government Infrastructure Surtax known locally as the Community Investment Tax (CIT)

Department Name: County Attorney's Office

Contact Person: Samuel S. Hamilton

Contact Phone: 307-3107

Sign-Off Approvals

Samuel Hamilton 3/28/2024

Managing County Attorney

Date

Christine Beck 3/28/2024

County Attorney

Date

Joint Department Director

Date

Kevin Brickey 3/28/2024

Samuel Hamilton 3/28/2024

Assistant County Attorney

Date

Management and Budget – Approved  
as to Financial Impact Accuracy

Date

Staff's Recommended Board Motion:

(a) Receive a draft ordinance generally providing for the renewal of the levy of, and referendum on, the Half-Cent Local Government Infrastructure Surtax known locally as the Community Investment Tax (CIT). (b) Confirm as acceptable the provisions included in the draft ordinance recommended by County Administration following input received from the Board which include: 1. November 5, 2024, as the date of the referendum for the renewal of the CIT; 2. use of CIT funds for infrastructure for transportation and public works, public safety, public facilities and public utilities; 3. CIT funds may be pledged to repay bonds; 4. the County and the other governmental entities receiving CIT funds must adopt by resolution after a public hearing a list of projects to be funded every five years, like the current process for the CIT; 5. the ballot language for the referendum; and 6. placement of the referendum on the ballot is subject to the County and the other governmental entities receiving CIT funds entering into an interlocal agreement regarding distribution of CIT funds and adopting by resolution after a public hearing a list of projects to be funded for the first five years of the renewal of the CIT, like the referendum for the original levy of the CIT. (c) Determine the following with respect to the draft ordinance: 1. the duration of the renewal of the levy of the CIT; 2. how and to which governmental entities would CIT funds from the renewed CIT be distributed; and 3. if it is determined that the School Board is to receive CIT funds, how can the School Board use CIT funds. (d) Direct staff to schedule and advertise a public hearing for April 17, 2024, at 10:00 a.m., to consider enacting the subject ordinance. (e) Approve the Business Impact Estimate ("BIE") for the subject ordinance. If the subject ordinance is enacted and the associated referendum is approved by a majority vote of the electorate of Hillsborough County, an estimated \$167,000,000 in new revenue in FY 27 would be available for distribution to, and use by, the County and the other governmental entities as provided for in the ordinance. The estimated new revenue in FY 28 is estimated at \$206,000,000.

Financial Impact Statement:

If the subject ordinance is enacted and the associated referendum is approved by a majority vote of the electorate of Hillsborough County, an estimated \$167,000,000 in new revenue in FY27 would be available for distribution to, and use by, the County and the other governmental entities as provided for in the ordinance. The estimated new revenue in FY28 is estimated at \$206,000,000.

Background:

Pursuant to Ordinance No. 96-12, enacted by the Board of County Commissioners of Hillsborough

County (the "Board") on July 10, 1996, in accordance with Sections 212.054 and 212.055(2), Florida Statutes (the "State Surtax Law"), on September 3, 1996, the electorate of Hillsborough County approved the levy of the CIT commencing December 1, 1996. The levy of the CIT is scheduled to expire at midnight on December 1, 2026. The State Surtax Law authorizes the Board to renew the levy of the CIT, subject to approval by a majority vote of the electorate of the county at a general election.

Due to the December 1, 2026, expiration of the CIT, in order to address continued funding for the community's rapidly growing infrastructure needs, the Board held a workshop on February 14, 2024, to discuss the potential renewal of the CIT. Thereafter, on March 6, 2024, the Board directed the County Attorney's office and County Administration to draft an ordinance to renew the CIT and present the draft at the Board's April 3, 2024, meeting.

Attached is a draft of the proposed ordinance in response to this directive which has been prepared by the County Attorney's Office in collaboration with County Administration. Bryant Miller Olive, the County's Bond Counsel, has also reviewed the draft ordinance and found it acceptable.

Based on Board discussion at its February 14, 2024, workshop and March 6, 2024, meeting, the draft ordinance generally provides for the renewal of the levy of, and referendum on, the CIT. The draft ordinance also includes the following provisions recommended by County Administration following input received from the Board:

1. November 5, 2024, as the date of the referendum for the renewal of the CIT;
2. Use of CIT funds for infrastructure for transportation and public works, public safety, public facilities and public utilities;
3. CIT funds may be pledged to repay bonds;
4. The County and the other governmental entities receiving CIT funds must adopt by resolution after a public hearing a list of projects to be funded every five years, like the current process for the CIT;
5. The ballot language for the referendum; and
6. Placement of the referendum on the ballot is subject to the County and the other governmental entities receiving CIT funds entering into an interlocal agreement regarding distribution of CIT funds and adopting by resolution after a public hearing a list of projects to be funded for the first five years of the renewal of the CIT, like the referendum for the original levy of the CIT.

In order to complete the draft of the proposed ordinance so that a public hearing can be scheduled and advertised, it is requested that the Board confirm as acceptable the provisions of the draft ordinance recommended by County Administration following input received from the Board and determine the following items to be included in the ordinance:

1. The duration of the renewal of the levy of the CIT;
2. How and to which governmental entities would CIT funds from the renewed CIT be distributed; and
3. If it is determined that the School Board is to receive CIT funds, how can the School Board use CIT funds.

Once the Board confirms and determines the previously described provisions of the draft ordinance, it is requested that the Board direct staff to schedule and advertise a public hearing on April 17, 2024, at 10:00 a.m., to consider enactment of the proposed ordinance.

Also attached is a draft Business Impact Estimate (BIE) for the proposed ordinance prepared by County staff, in coordination with the County Attorney's Office. It is also requested that the Board approve the BIE, including any necessary revisions resulting from the Board's actions regarding the provisions of the draft ordinance, so that the final BIE may be posted on the County's website in accordance with state law.

List Attachments:  
Draft Ordinance; Draft Business Impact Estimate

ORDINANCE NO. 24-\_\_\_\_\_

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, REGARDING THE HALF-CENT LOCAL GOVERNMENT INFRASTRUCTURE SURTAX KNOWN LOCALLY AS THE COMMUNITY INVESTMENT TAX; PROVIDING FOR THE RENEWAL OF THE LEVY OF THE SURTAX THROUGH DECEMBER 31, 20[ ], SUBJECT TO THE APPROVAL BY A MAJORITY VOTE OF THE ELECTORATE OF HILLSBOROUGH COUNTY, FOR THE PURPOSE OF FUNDING INFRASTRUCTURE FOR TRANSPORTATION AND PUBLIC WORKS, PUBLIC SAFETY, PUBLIC FACILITIES AND PUBLIC UTILITIES [AND SCHOOL CONSTRUCTION] IN HILLSBOROUGH COUNTY AND THE CITIES OF TAMPA, PLANT CITY AND TEMPLE TERRACE; AMENDING AND RESTATING CHAPTER 46, ARTICLE VI, DIVISION 2, HILLSBOROUGH COUNTY CODE, TO PROVIDE FOR THE RENEWAL OF THE LEVY OF THE SURTAX THROUGH DECEMBER 31, 20[ ]; PROVIDING FOR THE DISTRIBUTION AND USE OF THE PROCEEDS OF THE SURTAX; PROVIDING FOR DUTIES OF THE CLERK OF THE CIRCUIT COURT; PROVIDING FOR A REFERENDUM; PROVIDING CONDITIONS TO THE HOLDING OF SUCH REFERENDUM; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR INCLUSION IN THE HILLSBOROUGH COUNTY CODE; PROVIDING FOR EFFECTIVE DATES, FILING AND NOTICES, AND REPEAL.

Upon motion by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, the following ordinance was enacted by a vote of \_\_\_\_ to \_\_\_\_, with Commissioner(s) \_\_\_\_\_ voting No; Commissioner(s) \_\_\_\_\_ being absent.

**WHEREAS**, pursuant to Ordinance No. 96-12, enacted by the Board of County Commissioners of Hillsborough County (the "Board") on July 10, 1996, in accordance with Sections 212.054 and 212.055(2), Florida Statutes (the "State Surtax Law"), on September 3, 1996, the electorate of Hillsborough County approved the levy of a discretionary local government infrastructure surtax of .5 percent commencing December 1, 1996, which surtax is known locally as the Community Investment Tax or CIT (the "Infrastructure Surtax"); and

**WHEREAS**, pursuant to Ordinance No. 05-19, enacted by the Board on November 2, 2005, Ordinance No. 96-12 was amended to provide that the Board may adopt by resolution a list of projects

to be funded from proceeds of the Infrastructure Surtax for the period of February 2008 through September 2016 (Ordinance No. 96-12 and Ordinance No. 05-19, which are collectively referred to as the “Original Infrastructure Surtax Ordinance” are currently codified in Chapter 46, Article VI, Division 2, of the Hillsborough County Code); and

**WHEREAS**, the levy of the Infrastructure Surtax is scheduled to expire at midnight on December 1, 2026; and

**WHEREAS**, pursuant to the State Surtax Law, the Board has determined that it is in the best interest of the citizens of Hillsborough County (the “County”) that the current levy of the Infrastructure Surtax be renewed commencing December 1, 2026, through December 31, 20[ ]; and

**WHEREAS**, the State Surtax Law authorizes the Board to renew the levy of the Infrastructure Surtax, subject to approval by a majority vote of the electorate of the county at a general election; and

**WHEREAS**, in order to address continued funding for the community’s rapidly growing needs, including capital infrastructure projects for transportation and public works, public safety, public facilities and public utilities **[and school construction]**, the Board desires to enact this Ordinance to provide for renewal of the levy of, and referendum on, the Infrastructure Surtax in accordance with the State Surtax Law and as provided herein, to provide continued funding for such needs; and

**WHEREAS**, such action is in the best interest of the County and serves both a county purpose and a public purpose.

**NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, THAT:**

**SECTION 1. AMENDMENTS TO HILLSBOROUGH COUNTY CODE.**

Effective December 1, 2026, Chapter 46, Article VI, Division 2. – Infrastructure Surtax, of the Hillsborough County Code, is hereby amended and restated in its entirety to read as follows (additions are indicated by underline text; deletions are indicated by strike-through text):

**DIVISION 2. – INFRASTRUCTURE SURTAX**

Sec. 46-323. – One-half percent infrastructure surtax levy.

Sec. 46-324. – Effective Date and duration of infrastructure surtax.

Sec. 46-325. – Distribution of proceeds.

Sec. 46-326. – Use of infrastructure surtax proceeds.

Sec. 46-327. – Duties of the Clerk

Sec. 46-328. - Referendum.

**Sec. 46-323. – One-half percent infrastructure surtax levy.**

In accordance with Sections 212.054 and 212.055(2), Florida Statutes (the “State Surtax Law”),

there shall be levied and imposed throughout the incorporated and unincorporated areas of Hillsborough County, Florida, an additional tax on all transactions occurring in Hillsborough County, which are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by Chapter 212, Florida Statutes and communications services as defined for purposes of Chapter 202, Florida Statutes (the “Infrastructure Surtax”). The Infrastructure Surtax shall be at the rate of one-half percent (0.5%) of the sales price or actual value received. Notwithstanding any other provision of this division, the Infrastructure Surtax shall be levied and imposed in accordance with the State Surtax Law, and the rules promulgated by the Florida Department of Revenue.

**Sec. 46-324. – Effective date and duration of infrastructure surtax.**

The Infrastructure Surtax authorized in Section 46-323 shall be effective commencing December 1, 1996 and continuing through December 31, 20[ ] .

**Sec. 46-325. – Distribution of proceeds.**

The proceeds of the Infrastructure Surtax levied pursuant to this division shall be distributed by the Clerk of the Circuit Court of Hillsborough County, Florida, in the capacity of Clerk to the Board (the “Clerk”) to Hillsborough County[,], [and] the municipalities therein [and the School Board of Hillsborough County (the “School Board”)] pursuant to an interlocal agreement among Hillsborough County[,], [and] the municipalities therein [and the School Board] in accordance with the State Surtax Law.

**Sec. 46-326. – Use of infrastructure surtax proceeds.**

(a) The proceeds of the Infrastructure Surtax and any interest earnings and bond proceeds generated therefrom may be used to fund infrastructure for transportation and public works, public safety, public facilities and public utilities [and school construction], as described in the ballot language in Section 46-328.

(b) For purposes of this division the term infrastructure has the meaning attributed to it in Section 212.055(2)(d)1.a-c, Florida Statutes, as may be amended from time to time, or its successor in function.

(c) Proceeds of the Infrastructure Surtax may be pledged for new bond indebtedness incurred pursuant to law.

(d) No later than August 1, 2031, and subsequently every five years or the remaining portion thereof for the duration of the Infrastructure Surtax, each of the governing boards of the County[,], [and] the municipalities [and the School Board] shall publish a list of projects proposed to be funded from their respective distribution of the proceeds of the Infrastructure Surtax for the next five-year period or the remaining portion thereof, shall hold a public hearing to solicit citizen comment on the proposed list; and shall adopt a resolution identifying the specific projects to be funded from such distribution for such period.

(e) As soon as possible after September 30, 2027, and every year thereafter for the duration of the Infrastructure Surtax, the governing boards of the County[,], [and] the municipalities [and the School Board] shall prepare an Infrastructure Surtax accountability report to the

citizens, which identifies all expenditures for each project funded from the proceeds of the Infrastructure Surtax through the previous fiscal year. A summary of such report shall be published in a newspaper of general circulation.

**Sec. 46-327. - Duties of the Clerk.** The Clerk shall receive the proceeds of the Infrastructure Surtax from the Florida Department of Revenue and act as trustee thereof and shall disburse such proceeds to the County[,][and] the municipalities therein [and the School Board] pursuant to the interlocal agreement provided for in Section 46-325 within five (5) business days of receipt by the Clerk of such proceeds from the Florida Department of Revenue.

**Sec. 46-328. - Referendum**

(a) The proposed renewal of the levy of the Infrastructure Surtax shall be presented to the Hillsborough County electorate by placing the question of whether to approve the same on the ballot at a referendum to be held at the general election on November 5, 2024, in accordance with applicable law.

(b) The question on the ballot shall be in substantially the following form:

**RENEWAL OF COMMUNITY INVESTMENT HALF-CENT SALES TAX  
THROUGH DECEMBER 31, 20[ ]**

Shall Hillsborough County renew the existing local government infrastructure surtax, known locally as the community investment half-cent sales tax, commencing December 1, 2026, through December 31, 20[ ] to be shared with the municipalities [and the School Board] to fund infrastructure for transportation and public works, public safety, public facilities and public utilities [and school construction]?

FOR the ½ cent sales tax

AGAINST the ½ cent sales tax

**DIVISION 2. — INFRASTRUCTURE SURTAX**

~~Sec. 46-323. — One-half percent sales tax levy.~~

~~Sec. 46-324. — Effective Date and duration of surtax.~~

~~Sec. 46-325. — Distribution of proceeds.~~

~~Sec. 46-326. — Use of the surtax proceeds.~~

~~Sec. 46-327. — Referendum.~~

~~Sec. 46-328. — Severability.~~

**Sec. 46-323. — One-half percent sales tax levy.**

There shall be levied and imposed throughout the incorporated and unincorporated areas of Hillsborough County, Florida, an additional tax on all transactions occurring in Hillsborough County, Florida, which are subject to the State tax imposed on transactions by F.S. Ch. 212. This tax shall be at the rate of one-half cent for each \$1.00 of the sales price or actual value received, and for each fractional part of \$1.00 of the sales price or actual value received. This tax shall be levied and imposed in accordance with F.S. §§ 212.054 and 212.055(2), and the rules promulgated

by the Department of Revenue.

**~~Sec. 46-324. Effective date and duration of surtax.—~~**

~~The surtax authorized in Section 46-323 shall be effective for a 30-year period commencing December 1, 1996.~~

**~~Sec. 46-325. Distribution of proceeds.~~**

~~The proceeds of the surtax levied pursuant to this division shall be distributed to Hillsborough County and the municipalities therein in accordance with F.S. § Section 212.055(2)(c), and to the Hillsborough County School Board pursuant to an interlocal agreement.~~

**~~Sec. 46-326. Use of the surtax proceeds.~~**

~~(a) The proceeds of the surtax may be used to acquire infrastructure for general government purposes, public education, and public safety, as described in the ballot language in Section 46-327.~~

~~(b) For purposes of this division infrastructure means:~~

~~(1) Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five or more years and any land acquisition, land improvement, design, and engineering costs related thereto.~~

~~(2) A fire department vehicle, an emergency medical vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment with a life expectancy of at least five years.~~

~~(3) Proceeds of the surtax may be pledged for new bond indebtedness incurred pursuant to law.~~

~~(c) No referendum shall be placed on the ballot unless, prior to August 1, 1996, the County, municipalities and School Board shall enter into an interlocal agreement for distribution of the surtax revenues, and which additionally shall provide:~~

~~(1) No later than August 1, 1996, the governing boards of the County, the municipalities and the School Board shall each adopt by resolution a list of specific projects which will be funded from the proceeds of the tax for the period of the tax through September 30, 2001. Such resolution shall be enacted only after holding a public hearing to solicit citizen comment on the project list. Prior to July 1, 2001, and subsequently every five years for the duration of the tax, the County, the municipalities and the School Board shall publish a list of projects proposed to be constructed from the community investment tax for the next five-year period; shall hold a public hearing on the proposed list; and shall adopt a resolution identifying the specific projects which will be funded for the upcoming five-year period.~~

~~(2) As soon as possible after September 30, 1997, and every year thereafter for the duration of the tax, the governing boards of the County, the municipalities and the School Board shall prepare a community investment tax accountability report to the citizens, which identifies all expenditures for each project financed from the tax through the previous fiscal year. A summary of such report shall be published in a newspaper of general circulation.~~

(d) ~~In addition to the requirements above, the Hillsborough County Board of County Commissioners may adopt by resolution a list of specific projects which will be funded from the proceeds of the tax for the period of February 2008 through September 2016. Such Resolution shall be enacted only after holding a public hearing to solicit citizen comment on the project list.~~

**~~Sec. 46-327. -- Referendum~~**

(a) ~~The proposed levy of the surtax shall be presented to the Hillsborough County electorate by placing the question of whether to approve the same on the ballot at a referendum to be held on September 3, 1996.~~

(b) ~~The question on the ballot shall be as follows:~~

~~Shall Hillsborough County levy a half-cent sales tax for 30 years to be shared with the municipalities and the School Board to finance infrastructure for jails, police and sheriff's equipment, fire stations, emergency vehicles, school construction, a community stadium, transportation improvements, libraries, parks, trails, stormwater improvements and public facilities.~~

~~FOR the ½-cent sales tax~~

~~AGAINST the ½-cent sales tax~~

**~~Sec. 46-328. -- Severability. --~~**

~~It is declared to be the intent of the Board of County Commissioners of Hillsborough County, Florida, that if any section, subsection, sentence, clause, or provision of this division be held invalid by a court of competent jurisdiction, it shall in no way affect the validity of the remaining portions of this division.~~

**SECTION 2. REFERENDUM.**

(a) The proposed renewal of the levy of the Infrastructure Surtax shall be presented to the Hillsborough County electorate by placing the question of whether to approve the same on the ballot at a referendum to be held at the general election on November 5, 2024, in accordance with applicable law.

(b) The question on the ballot shall be in substantially the following form:

RENEWAL OF COMMUNITY INVESTMENT HALF-CENT SALES TAX  
THROUGH DECEMBER 31, 20[ ]

Shall Hillsborough County renew the existing local government infrastructure surtax, known locally as the community investment half-cent sales tax, commencing December 1, 2026, through December 31, 20[ ], to be shared with the municipalities [and the School Board] to fund infrastructure for transportation and public works, public safety, public facilities and public utilities [and school construction]?

\_\_\_\_\_ FOR the ½-cent sales tax

\_\_\_\_\_ AGAINST the ½-cent sales tax



- (c) Notice of the referendum shall be published in a newspaper of general circulation in the County, at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is held, the date of first publication in said newspaper to be at least thirty (30) days before said referendum, in the manner provided in Section 100.342, Florida Statutes.
- (d) The Clerk shall provide, on behalf of the Board, the notices to the Florida Department of Revenue required by Section 212.054(7)(a) and (b), Florida Statutes.
- (e) No referendum shall be placed on the ballot unless, prior to August 1, 2024:
- (i) the County[,], **[and]** the municipalities therein **[and the School Board]** have entered into an interlocal agreement providing for the distribution of the proceeds of the Infrastructure Surtax in accordance with the State Surtax law; and
  - (ii) each of the governing boards of the County[,], **[and]** the municipalities **[and the School Board]** have: published a list of projects proposed to be funded from their respective distribution of the proceeds of the Infrastructure Surtax for the period commencing December 1, 2026, and ending November 30, 2031; held a public hearing to solicit citizen comment on the proposed list; and adopted a resolution identifying the specific projects to be funded from such distribution for such five-year period.

**SECTION 3. SAVINGS CLAUSE.** In the event the referendum provided for in Section 2 of this Ordinance is not approved by a majority of those voting on the question posed by the referendum, the levy of the Infrastructure Surtax pursuant to the Original Infrastructure Surtax Ordinance shall remain in effect as originally provided in the Original Infrastructure Surtax Ordinance, the proceeds of the Infrastructure Surtax shall continue to be used for the purposes provided in the Original Infrastructure Surtax Ordinance and shall continue to be distributed as provided in the Original Infrastructure Surtax Ordinance.

**SECTION 4. SEVERABILITY.** It is declared to be the intent of the Board that if any section, subsection, sentence, clause or provision of this Ordinance be held invalid by a court of competent jurisdiction, it shall in no way affect the validity of the remaining portions of this Ordinance.

**SECTION 5. CONFLICTS.** All ordinances or parts of ordinances in conflict herewith are hereby superseded or repealed to the extent of such conflict.

**SECTION 6. INCLUSION IN THE HILLSBOROUGH COUNTY CODE.** The provisions set forth in Section 1 of this Ordinance shall be included and incorporated in the Hillsborough County Code as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Hillsborough County Code.

**SECTION 7. EFFECTIVE DATES; FILING AND NOTICES; REPEAL.**

(a) This Ordinance shall be effective upon filing with the Florida Department of State. Immediately upon passage, the Clerk is directed to so file this Ordinance and to provide copies to the Florida Department

of Revenue, the Supervisor of Elections and the Florida Office of Program Policy Analysis and Government Accountability in accordance with applicable law.

(b) The renewal of the levy of the Infrastructure Surtax proposed by this Ordinance shall become effective December 1, 2026, only if approved by a “FOR” vote by a majority of those voting on the question posed at the November 5, 2024, referendum. If a majority of those voting on the question posed do not vote “FOR”, the proposed renewal of the levy of the Infrastructure Surtax shall not be authorized and this Ordinance shall be of no further force and effect.

STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

I, Cindy Stuart, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of an ordinance enacted by the Board at its public hearing held on \_\_\_\_\_, 2024, as the same appears of record in Minute Book \_\_\_\_\_, of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this \_\_\_\_ day of \_\_\_\_\_, 2024.

CINDY STUART, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved as to form  
and legal sufficiency:

By: \_\_\_\_\_  
Samuel S. Hamilton  
Chief Assistant County Attorney



## **Business Impact Estimate**

In accordance with Section 125.66(3)(a), F.S., a Business Impact Estimate (BIE) is required to be: 1) prepared before enacting certain ordinances; and 2) posted on Hillsborough County's website no later than the date the notice of proposed enactment/notice of intent to consider the proposed ordinance is advertised in the newspaper (which, per Section 125.66(2)(a), F.S., is ten (10) days before the Public Hearing).

### **Proposed Ordinance Title/Reference:**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, REGARDING THE HALF-CENT LOCAL GOVERNMENT INFRASTRUCTURE SURTAX KNOWN LOCALLY AS THE COMMUNITY INVESTMENT TAX; PROVIDING FOR THE RENEWAL OF THE LEVY OF THE SURTAX THROUGH DECEMBER 31, 20[ ], SUBJECT TO THE APPROVAL BY A MAJORITY VOTE OF THE ELECTORATE OF HILLSBOROUGH COUNTY, FOR THE PURPOSE OF FUNDING INFRASTRUCTURE FOR TRANSPORTATION AND PUBLIC WORKS, PUBLIC SAFETY, PUBLIC FACILITIES AND PUBLIC UTILITIES [AND SCHOOL CONSTRUCTION] IN HILLSBOROUGH COUNTY AND THE CITIES OF TAMPA, PLANT CITY AND TEMPLE TERRACE; AMENDING AND RESTATING CHAPTER 46, ARTICLE VI, DIVISION 2, HILLSBOROUGH COUNTY CODE, TO PROVIDE FOR THE RENEWAL OF THE LEVY OF THE SURTAX THROUGH DECEMBER 31, 20[ ]; PROVIDING FOR THE DISTRIBUTION AND USE OF THE PROCEEDS OF THE SURTAX; PROVIDING FOR DUTIES OF THE CLERK OF THE CIRCUIT COURT; PROVIDING FOR A REFERENDUM; PROVIDING CONDITIONS TO THE HOLDING OF SUCH REFERENDUM; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR INCLUSION IN THE HILLSBOROUGH COUNTY CODE; PROVIDING FOR EFFECTIVE DATES, FILING AND NOTICES, AND REPEAL.**

Consistent with the posting requirement set forth in Section 125.66(3)(a), F.S., the County hereby publishes the following BIE information for this proposed ordinance on its website for public viewing and consideration on this \_\_\_\_\_ day of \_\_\_\_\_, 2024:

### **1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):**

The proposed ordinance provides for the renewal of the half-cent local government infrastructure surtax, known locally as the Community Investment Tax or CIT, commencing December 1, 2026, through December 31, 20[ ], subject to referendum approval at the general election on November 5, 2024. The current levy of the CIT is scheduled to expire at midnight on December 1, 2026. The ordinance further provides that the funds from the renewal of the CIT will be shared among the County[,] [and] the Cities of Plant City, Tampa and Temple Terrace [and the School Board of Hillsborough County] to fund infrastructure for transportation and public works, public safety, public facilities and public utilities [and school construction]. The ordinance serves a public purpose by providing a mechanism for continued funding for Hillsborough County's rapidly growing capital infrastructure needs, including transportation and public works, public safety, public facilities and public utilities [and school construction], that will ensure the health, safety and welfare of the citizens and visitors of the County.

**2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the County, including the following, if any:**

**(a) An estimate of direct compliance costs that businesses may reasonably incur;**

**(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and**

**(c) An estimate of the County's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.**

If the proposed ordinance is enacted and the renewal of the surtax is approved by voters, the direct economic impact on businesses in the County cannot be estimated. While such businesses would be responsible for paying the surtax on applicable transactions, the Florida Department of Revenue (FDOR) only releases surtax collection data at the aggregate County level and is required by Florida law to maintain the confidentiality of such data with respect to individual businesses.

Since the proposed ordinance only provides for the renewal of an existing one-half percent (0.5%) local government infrastructure surtax, subject to voter approval, there are no new charges or fees, nor are there additional compliance costs, applicable to businesses. There are also no new County regulatory costs since the surtax is administered by the FDOR.

**3. A good faith estimate of the number of businesses likely to be impacted by the ordinance:**

Based on United States Census Bureau 2021 County Business Patterns data released on April 27, 2023, it is estimated that 41,388 businesses in Hillsborough County would be impacted if the proposed ordinance is enacted and the renewal of the surtax is approved by voters.

**4. Additional information the governing body deems useful (if any):**

N/A