



Hillsborough County Florida Agenda Item Cover Sheet

Agenda Item N^o: D-1

Meeting Date 4/17/2024

Consent Section

Regular Section

Public Hearing

Subject: Public Hearing to Consider Enacting an 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 4/11/2024

Managing County Attorney Date

Christine Beck 4/11/2024

County Attorney Date

Joint Department Director Date

Kevin Brickey 4/11/2024

Samuel Hamilton 4/11/2024

Management and Budget – Approved Date
as to Financial Impact Accuracy

Assistant County Attorney Date

Staff's Recommended Board Motion:

Conduct a public hearing and consider enacting an 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). The subject ordinance generally provides for the following: the renewal of the CIT commencing December 1, 2026, and continuing through December 31, 2041; a requirement that CIT funds are to be distributed by interlocal agreement among the County, the Cities and the School Board (the "Interlocal Agreement"), which provides that five percent (5%) of the CIT funds are to be distributed to the School Board and the balance to the County and the Cities using the statutory State Shared Half-Cent Sales Tax distribution formula; CIT funds may be used for infrastructure for transportation and public works, public safety, public facilities, public utilities and public schools; CIT funds may be pledged to repay bonds; amendments to the Hillsborough County Code to address the foregoing; November 5, 2024, as the date of the referendum for the renewal of the CIT; the ballot language for the referendum; and a requirement that for the referendum to be placed on the ballot, prior to August 1, 2024, the Interlocal Agreement must be entered into, and the County, the Cities and the School Board must each adopt by resolution after a public hearing a list of projects to be funded for the CIT renewal period. 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, the Cities and the School Board 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, the Cities and the School Board 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, 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. On April 3, 2024, the Board received a draft of the ordinance, determined that the draft ordinance should be modified to include the provisions previously described in this agenda item, scheduled a public hearing for April 17, 2024, at 10:00 a.m., to consider enactment of the proposed ordinance as modified based on such determination, and approved the Business Impact Estimate (BIE) for the proposed ordinance.

The public hearing for the proposed ordinance was advertised in accordance with applicable law.

The attached, proposed ordinance includes the provisions previously described as directed by the Board. The Administration recommends approval of the proposed ordinance. Bryant Miller Olive, the County's Bond Counsel, has also reviewed the proposed ordinance and found it acceptable.

Also included in the backup and on the County's website is the statutorily required BIE for the proposed ordinance.

List Attachments:

Draft Ordinance; Business Impact Estimate

ORDINANCE NO. 24-_____

1
2
3
4 AN ORDINANCE OF THE BOARD OF COUNTY
5 COMMISSIONERS OF HILLSBOROUGH COUNTY,
6 FLORIDA, REGARDING THE HALF-CENT LOCAL
7 GOVERNMENT INFRASTRUCTURE SURTAX KNOWN
8 LOCALLY AS THE COMMUNITY INVESTMENT TAX;
9 PROVIDING FOR THE RENEWAL OF THE LEVY OF THE
10 SURTAX THROUGH DECEMBER 31, 2041, SUBJECT TO
11 THE APPROVAL BY A MAJORITY VOTE OF THE
12 ELECTORATE OF HILLSBOROUGH COUNTY, FOR THE
13 PURPOSE OF FUNDING INFRASTRUCTURE FOR
14 TRANSPORTATION AND PUBLIC WORKS, PUBLIC
15 SAFETY, PUBLIC FACILITIES, PUBLIC UTILITIES AND
16 PUBLIC SCHOOLS IN HILLSBOROUGH COUNTY AND
17 THE CITIES OF TAMPA, PLANT CITY AND TEMPLE
18 TERRACE; AMENDING AND RESTATING CHAPTER 46,
19 ARTICLE VI, DIVISION 2, HILLSBOROUGH COUNTY
20 CODE, TO PROVIDE FOR THE RENEWAL OF THE LEVY
21 OF THE SURTAX THROUGH DECEMBER 31, 2041;
22 PROVIDING FOR THE DISTRIBUTION AND USE OF THE
23 PROCEEDS OF THE SURTAX; PROVIDING FOR DUTIES
24 OF THE CLERK OF THE CIRCUIT COURT; PROVIDING
25 FOR A REFERENDUM; PROVIDING CONDITIONS TO
26 THE HOLDING OF SUCH REFERENDUM; PROVIDING
27 FOR SEVERABILITY; PROVIDING FOR REPEAL OF
28 LAWS IN CONFLICT; PROVIDING FOR INCLUSION IN
29 THE HILLSBOROUGH COUNTY CODE; PROVIDING FOR
30 EFFECTIVE DATES, FILING AND NOTICES, AND REPEAL.

31
32
33 Upon motion by Commissioner _____, seconded by Commissioner _____, the
34 following ordinance was enacted by a vote of ___ to ___, with Commissioner(s)
35 _____ voting No; Commissioner(s) _____ being absent.

36
37 **WHEREAS**, pursuant to Ordinance No. 96-12, enacted by the Board of County
38 Commissioners of Hillsborough County (the "Board") on July 10, 1996, in accordance with Sections
39 212.054 and 212.055(2), Florida Statutes (the "State Surtax Law"), on September 3, 1996, the
40 electorate of Hillsborough County approved the levy of a discretionary local government
41 infrastructure surtax of .5 percent commencing December 1, 1996, which surtax is known locally
42 as the Community Investment Tax or CIT (the "Infrastructure Surtax"); and

43
44 **WHEREAS**, pursuant to Ordinance No. 05-19, enacted by the Board on November 2, 2005,
45 Ordinance No. 96-12 was amended to provide that the Board may adopt by resolution a list of projects
46 to be funded from proceeds of the Infrastructure Surtax for the period of February 2008 through

47 September 2016 (Ordinance No. 96-12 and Ordinance No. 05-19, which are collectively referred to
48 as the “Original Infrastructure Surtax Ordinance” are currently codified in Chapter 46, Article VI,
49 Division 2, of the Hillsborough County Code); and

50
51 **WHEREAS**, the levy of the Infrastructure Surtax is scheduled to expire at midnight on
52 December 1, 2026; and

53
54 **WHEREAS**, pursuant to the State Surtax Law, the Board has determined that it is in the
55 best interest of the citizens of Hillsborough County (the “County”) that the current levy of the
56 Infrastructure Surtax be renewed commencing December 1, 2026, through December 31, 2041;
57 and

58
59 **WHEREAS**, the State Surtax Law authorizes the Board to renew the levy of the Infrastructure
60 Surtax, subject to approval by a majority vote of the electorate of the county at a general election; and

61
62 **WHEREAS**, in order to address continued funding for the community’s rapidly growing
63 needs, including capital infrastructure projects for transportation and public works, public safety,
64 public facilities, public utilities and public schools, the Board desires to enact this Ordinance to
65 provide for renewal of the levy of, and referendum on, the Infrastructure Surtax in accordance with
66 the State Surtax Law and as provided herein, to provide continued funding for such needs; and

67
68 **WHEREAS**, such action is in the best interest of the County and serves both a county purpose
69 and a public purpose.

70
71 **NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY**
72 **COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, THAT:**

73
74 **SECTION 1. AMENDMENTS TO HILLSBOROUGH COUNTY CODE.**

75
76 Effective December 1, 2026, Chapter 46, Article VI, Division 2. – Infrastructure Surtax, of
77 the Hillsborough County Code, is hereby amended and restated in its entirety to read as follows
78 (additions are indicated by underline text; deletions are indicated by strike-through text):

79
80 **DIVISION 2. – INFRASTRUCTURE SURTAX**

81
82 **Sec. 46-323. – One-half percent infrastructure surtax levy.**

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

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

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

86 **Sec. 46-327. – Duties of the Clerk**

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

88
89 **Sec. 46-323. – One-half percent infrastructure surtax levy.**

90 **In accordance with Sections 212.054 and 212.055(2), Florida Statutes (the “State Surtax Law”),**
91 **there shall be levied and imposed throughout the incorporated and unincorporated areas of**
92 **Hillsborough County, Florida, an additional tax on all transactions occurring in Hillsborough County,**

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

99
100 **Sec. 46-324. – Effective date and duration of infrastructure surtax.**

101 The Infrastructure Surtax authorized in Section 46-323 shall be effective commencing December
102 1, 1996 and continuing through December 31, 2041.

103
104 **Sec. 46-325. – Distribution of proceeds.**

105 In accordance with the State Surtax Law, the proceeds of the Infrastructure Surtax levied pursuant
106 to this division shall be distributed by the Clerk of the Circuit Court of Hillsborough County,
107 Florida, in the capacity of Clerk to the Board (the “Clerk”) to Hillsborough County, the
108 municipalities therein and the School Board of Hillsborough County (the “School Board”)
109 pursuant to an interlocal agreement among Hillsborough County, the municipalities therein and
110 the School Board. Such interlocal agreement shall provide that five percent (5%) of the proceeds
111 of the Infrastructure Surtax shall be distributed to the School Board and the balance of the proceeds
112 of the Infrastructure Surtax shall be distributed to Hillsborough County and the municipalities
113 therein in accordance with their relative populations as calculated utilizing the statutory formula
114 provided in Section 218.62, Florida Statutes. Relative populations shall be determined annually
115 pursuant to the latest official population estimates issued under Section 186.901, Florida Statutes.

116
117 **Sec. 46-326. – Use of infrastructure surtax proceeds.**

- 118 (a) The proceeds of the Infrastructure Surtax and any interest earnings and bond proceeds
119 generated therefrom may be used to fund infrastructure for transportation and public works,
120 public safety, public facilities, public utilities and public schools, as described in the ballot
121 language in Section 46-328.
- 122
123 (b) For purposes of this division the term infrastructure has the meaning attributed to it in
124 Section 212.055(2)(d)1.a-c, Florida Statutes, as may be amended from time to time, or its
125 successor in function.
- 126
127 (c) Proceeds of the Infrastructure Surtax may be pledged for new bond indebtedness incurred
128 pursuant to law.
- 129
130 (d) As soon as possible after September 30, 2027, and every year thereafter for the duration
131 of the Infrastructure Surtax, the governing boards of the County, the municipalities and the
132 School Board shall prepare an Infrastructure Surtax accountability report to the citizens,
133 which identifies all expenditures for each project funded from the proceeds of the
134 Infrastructure Surtax through the previous fiscal year. A summary of such report shall be
published in a newspaper of general circulation.

135 **Sec. 46-327. - Duties of the Clerk.** The Clerk shall receive the proceeds of the Infrastructure
136 Surtax from the Florida Department of Revenue and act as trustee thereof and shall disburse such

137 proceeds to the County, the municipalities therein and the School Board pursuant to the interlocal
138 agreement provided for in Section 46-325 within five (5) business days of receipt by the Clerk of
139 such proceeds from the Florida Department of Revenue.

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

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

145
146 (b) The question on the ballot shall be in substantially the following form:

147 RENEWAL OF COMMUNITY INVESTMENT HALF-CENT SALES TAX
148 THROUGH DECEMBER 31, 2041

149
150
151 Shall Hillsborough County renew the existing local government infrastructure surtax,
152 known locally as the community investment half-cent sales tax, commencing
153 December 1, 2026, through December 31, 2041, to be shared with the municipalities
154 and the School Board to fund infrastructure for transportation and public works, public
155 safety, public facilities, public utilities and public schools?

156
157 _____ FOR the ½ cent sales tax

158 _____ AGAINST the ½ cent sales tax

159
160 **DIVISION 2. — INFRASTRUCTURE SURTAX**

161
162 ~~Sec. 46-323. — One-half percent sales tax levy.~~

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

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

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

166 ~~Sec. 46-327. — Referendum.~~

167 ~~Sec. 46-328. — Severability.~~

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

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

176
177 **Sec. 46-324. — Effective date and duration of surtax. —**

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

181 **Sec. 46-325.—Distribution of proceeds.**

182 The proceeds of the surtax levied pursuant to this division shall be distributed to Hillsborough
183 County and the municipalities therein in accordance with F.S. § Section 212.055(2)(c), and to the
184 Hillsborough County School Board pursuant to an interlocal agreement.
185

186 **Sec. 46-326.—Use of the surtax proceeds.**

187 (a) ~~The proceeds of the surtax may be used to acquire infrastructure for general government~~
188 ~~purposes, public education, and public safety, as described in the ballot language in Section~~
189 ~~46-327.~~

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

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

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

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

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

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

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

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

224 ~~Sec. 46-327.— Referendum~~

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

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

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

234 ~~FOR the ½ cent sales tax~~

235 ~~AGAINST the ½ cent sales tax~~

236 ~~Sec. 46-328.— Severability.—~~

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

241
242 **SECTION 2. REFERENDUM.**

243
244 (a) The proposed renewal of the levy of the Infrastructure Surtax shall be presented to the
245 Hillsborough County electorate by placing the question of whether to approve the same
246 on the ballot at a referendum to be held at the general election on November 5, 2024,
247 in accordance with applicable law.

248
249 (b) The question on the ballot shall be in substantially the following form:

250 RENEWAL OF COMMUNITY INVESTMENT HALF-CENT SALES TAX
251 THROUGH DECEMBER 31, 2041

252
253
254 Shall Hillsborough County renew the existing local government infrastructure surtax,
255 known locally as the community investment half-cent sales tax, commencing
256 December 1, 2026, through December 31, 2041, to be shared with the municipalities
257 and the School Board to fund infrastructure for transportation and public works, public
258 safety, public facilities, public utilities and public schools?
259

260 _____ FOR the ½ cent sales tax

261 _____ AGAINST the ½ cent sales tax

262 (c) Notice of the referendum shall be published in a newspaper of general circulation in the
263 County, at least twice, once in the fifth week and once in the third week prior to the week
264 in which the referendum is held, the date of first publication in said newspaper to be at
265 least thirty (30) days before said referendum, in the manner provided in Section 100.342,
266 Florida Statutes.

267
268 (d) The Clerk shall provide, on behalf of the Board, the notices to the Florida Department
269 of Revenue required by Section 212.054(7)(a) and (b), Florida Statutes.
270

271 (e) No referendum shall be placed on the ballot unless, prior to August 1, 2024:

272 (i) the County, the municipalities therein and the School Board have entered into
273 an interlocal agreement providing for the distribution of the proceeds of the
274 Infrastructure Surtax in accordance with the State Surtax law; and
275

276 (ii) each of the governing boards of the County, the municipalities and the School
277 Board have: published a list of projects proposed to be funded from their respective
278 distribution of the proceeds of the Infrastructure Surtax for the period commencing
279 December 1, 2026, and ending December 31, 2041; held a public hearing to solicit
280 citizen comment on the proposed list; and adopted a resolution identifying the
281 specific projects to be funded from such distribution for such period.
282

283 **SECTION 3. SAVINGS CLAUSE.** In the event the referendum provided for in Section
284 2 of this Ordinance is not approved by a majority of those voting on the question posed by the
285 referendum, the levy of the Infrastructure Surtax pursuant to the Original Infrastructure Surtax
286 Ordinance shall remain in effect as originally provided in the Original Infrastructure Surtax
287 Ordinance, the proceeds of the Infrastructure Surtax shall continue to be used for the purposes
288 provided in the Original Infrastructure Surtax Ordinance and shall continue to be distributed as
289 provided in the Original Infrastructure Surtax Ordinance.
290

291 **SECTION 4. SEVERABILITY.** It is declared to be the intent of the Board that if any
292 section, subsection, sentence, clause or provision of this Ordinance be held invalid by a court of
293 competent jurisdiction, it shall in no way affect the validity of the remaining portions of this Ordinance.
294

295 **SECTION 5. CONFLICTS.** All ordinances or parts of ordinances in conflict herewith are hereby
296 superseded or repealed to the extent of such conflict.
297

298 **SECTION 6. INCLUSION IN THE HILLSBOROUGH COUNTY CODE.** The provisions
299 set forth in Section 1 of this Ordinance shall be included and incorporated in the Hillsborough County Code
300 as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform
301 numbering system of the Hillsborough County Code.
302

303 **SECTION 7. EFFECTIVE DATES; FILING AND NOTICES; REPEAL.**
304

305 (a) This Ordinance shall be effective upon filing with the Florida Department of State. Immediately
306 upon passage, the Clerk is directed to so file this Ordinance and to provide copies to the Florida Department
307 of Revenue, the Supervisor of Elections and the Florida Office of Program Policy Analysis and
308 Government Accountability in accordance with applicable law. Subject to Section 7(b) below, for
309 purposes of authorizing the renewal of the levy of the Infrastructure Surtax, this Ordinance shall
310 take effect on January 1, 2026.
311

312 (b) The renewal of the levy of the Infrastructure Surtax proposed by this Ordinance shall commence

313 on December 1, 2026, only if approved by a “FOR” vote by a majority of those voting on the question
314 posed at the November 5, 2024, referendum. If a majority of those voting on the question posed
315 do not vote “FOR”, the proposed renewal of the levy of the Infrastructure Surtax shall not be
316 authorized and this Ordinance shall be of no further force and effect.
317
318
319

320 STATE OF FLORIDA
321 COUNTY OF HILLSBOROUGH
322

323 I, Cindy Stuart, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County
324 Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing
325 is a true and correct copy of an ordinance enacted by the Board at its public hearing held on
326 _____, 2024, as the same appears of record in Minute Book _____, of the Public
327 Records of Hillsborough County, Florida.
328

329 WITNESS my hand and official seal this ____ day of _____, 2024.
330

331 CINDY STUART, CLERK
332

333 By: _____
334 Deputy Clerk

335 Approved as to form
336 and legal sufficiency:
337

338 By: _____
339 Samuel S. Hamilton
340 Chief Assistant County Attorney
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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, 2041, 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, PUBLIC UTILITIES AND PUBLIC SCHOOLS 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, 2041; 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 5th day of April, 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, 2041, 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, 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, public utilities and public schools. 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, public utilities and public schools, 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