Introduced by Council Members Peluso and Boylan:

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## RESOLUTION 2023-

A RESOLUTION EXPRESSING THE COUNCIL'S SUPPORT FOR LOCAL BILL J-1, TO BE CONSIDERED BY THE DUVAL COUNTY LEGISLATIVE DELEGATION FOR THE 2024 LEGISLATIVE SESSION, WHICH WOULD AMEND SECTION 212.0306, FLORIDA STATUTES, TO PROVIDE THE CITY OF JACKSONVILLE, DUVAL COUNTY, THE AUTHORITY TO IMPOSE CERTAIN LOCAL OPTION FOOD AND BEVERAGE TAXES UPON APPROVAL BY ORDINANCE ADOPTED BY A MAJORITY VOTE OF THE CITY COUNCIL; PROVIDING FOR WITH LOCAL BILL COMPLIANCE FILING REQUIREMENTS BY THE LOCAL PROPONENTS; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Jacksonville continuously seeks to identify various programs and initiatives to address the myriad of quality of life issues that face its residents, including identification of funding sources to assist the City in carrying out these programs and initiatives; and

WHEREAS, Section 212.0306, Florida Statutes, provides certain counties the authority to implement two distinct local option food and beverage taxes, one focused on funding programs to promote the county and its constituent cities as a destination site for tourism and events and the second to provide a funding source for programs and initiatives aimed at assisting persons who have become, or are about to become, homeless and to fund the construction and operation of domestic violence shelters; and

WHEREAS, homelessness and domestic violence are matters of

critical concern at a national, state and local level, and the City of Jacksonville is not immune to the significant impact that homelessness and domestic violence have on its residents and the community at large; and

WHEREAS, the City Council supports Local Bill J-1 which proposes an amendment to Section 212.0306, Florida Statutes, that would provide the City of Jacksonville, Duval County, the opportunity to address the impacts of homelessness and domestic violence on the community through implementation of an additional funding source to support homelessness and domestic violence initiatives upon subsequent action by the City Council; now, therefore

BE IT RESOLVED by the Council of the City of Jacksonville:

Section 1. Support of Local Bill J-1. The Council hereby expresses its support for Local Bill J-1, to be considered by the Duval County Legislative Delegation, for the 2024 State Legislative Session. Said Local Bill J-1 would amend Section 212.0306, Florida Statutes, to provide the City of Jacksonville, Duval County, the authority to impose certain local option food and beverage taxes upon approval by ordinance adopted by a majority vote of the City Council. A true and correct copy of said Local Bill J-1 is attached hereto as Exhibit 1.

Section 2. Compliance with Local Bill Filing Manual and State J-Bill Process. The local proponents of this J-Bill shall be responsible for complying with the provisions of the Local Bill Filing Manual including, but not limited to, advertising and public hearing requirements. The Duval Delegation Local Bill hearing will occur on September 27, 2023, in City Council Chambers.

Section 3. Effective Date. This Resolution shall become effective upon signature by the Mayor or upon becoming effective without the Mayor's signature.

Form Approved:

Office of General Counsel
Legislation Prepared By: Mary E. Staffopoulos
GC-#1583956-v1-Reso\_-\_Support\_J-1\_(2023)\_(Peluso).doc

## A bill to be entitled

An act relating to the City of Jacksonville, Duval County; amending s. 212.0306, F.S.; authorizing the City of Jacksonville, Duval County, to levy certain local option food and beverage taxes by ordinance adopted by a majority vote of the governing body; providing an effective date.

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

- Section 1. Subsection (1) of section 212.0306(1), Florida Statutes, is amended to read:
- 212.0306 Local option food and beverage tax; procedure for levying; authorized uses; administration.-
- (1) Any county, as defined in s. 125.011(1), and the City of <u>Jacksonville</u>, <u>Duval County</u>, may impose the following additional taxes, by ordinance adopted by a majority vote of the governing body:
- (a) At the rate of 2 percent on the sale of food, beverages, or alcoholic beverages in hotels and motels only.
- (b) At the rate of 1 percent on the sale of food, beverages, or alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels; however, the tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption.
- Section 2. This act shall take effect upon becoming a law.