

1 Introduced by Council Members Peluso and Boylan:
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4 **RESOLUTION 2023-582**

5 A RESOLUTION EXPRESSING THE COUNCIL'S SUPPORT FOR
6 LOCAL BILL J-1, TO BE CONSIDERED BY THE DUVAL
7 COUNTY LEGISLATIVE DELEGATION FOR THE 2024
8 LEGISLATIVE SESSION, WHICH WOULD AMEND SECTION
9 212.0306, *FLORIDA STATUTES*, TO PROVIDE THE CITY
10 OF JACKSONVILLE, DUVAL COUNTY, THE AUTHORITY TO
11 IMPOSE CERTAIN LOCAL OPTION FOOD AND BEVERAGE
12 TAXES UPON APPROVAL BY ORDINANCE ADOPTED BY A
13 MAJORITY VOTE OF THE CITY COUNCIL; PROVIDING FOR
14 COMPLIANCE WITH LOCAL BILL FILING MANUAL
15 REQUIREMENTS BY THE LOCAL PROPONENTS; PROVIDING
16 AN EFFECTIVE DATE.
17

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

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

31 **WHEREAS,** homelessness and domestic violence are matters of

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

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

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

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

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

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

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31 Form Approved:

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2 /s/ Mary E. Staffopoulos

3 Office of General Counsel

4 Legislation Prepared By: Mary E. Staffopoulos

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3 A bill to be entitled

4 An act relating to the City of Jacksonville,
5 Duval County; amending s. 212.0306, F.S.;
6 authorizing the City of Jacksonville, Duval
7 County, to levy certain local option food and
8 beverage taxes by ordinance adopted by a
9 majority vote of the governing body; providing
10 an effective date.
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12 Be It Enacted by the Legislature of the State of Florida:

13 Section 1. Subsection (1) of section 212.0306(1),
14 Florida Statutes, is amended to read:

15 212.0306 Local option food and beverage tax; procedure for
16 levying; authorized uses; administration.-

17 (1) Any county, as defined in s. 125.011(1), and the City of
18 Jacksonville, Duval County, may impose the following additional
19 taxes, by ordinance adopted by a majority vote of the governing
20 body:

21 (a) At the rate of 2 percent on the sale of food, beverages,
22 or alcoholic beverages in hotels and motels only.

23 (b) At the rate of 1 percent on the sale of food, beverages,
24 or alcoholic beverages in establishments that are licensed by the
25 state to sell alcoholic beverages for consumption on the premises,
26 except for hotels and motels; however, the tax shall not apply to
27 any alcoholic beverage sold by the package for off-premises
28 consumption.

29 Section 2. This act shall take effect upon becoming a
30 law.