

**CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY**



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Bill Type and Number: Ordinance 2023-582

Introducer/Sponsor(s): Council Members Peluso and Boylan

Date of Introduction: August 22, 2023

Committee(s) of Reference: R

Date of Analysis: August 24, 2023

Type of Action: Support for state legislative J-bill

Bill Summary: The bill expresses the City's support for the passage of local legislative bill J-1 to be introduced by the Duval Legislative Delegation in the 2024 legislative session. The bill would provide the City with the authority to impose certain state-authorized local-option food and beverage taxes in Jacksonville.

Background Information: Proposed legislative bill J-1 would amend the *Florida Statutes* in Sect. 212.0306 – Local option food and beverage tax – to add Jacksonville/Duval County to the list of home rule charter counties permitted to levy a local option tax of 2% on food, beverages or alcoholic beverages sold in hotels and motels only, and to levy a 1% tax 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 (excluding alcoholic beverages sold by the package for off-premises consumption). The purpose of the revenue from the local-option tax would be to fund initiatives aimed at addressing homelessness and domestic violence.

Policy Impact Area: Funding for programs aimed at reducing homelessness and domestic violence.

Fiscal Impact: Undetermined

Analyst: Clements