

**CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY**



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Bill Type and Number: Resolution 2023-251

Introducer/Sponsor(s): Council Member Boylan

Date of Introduction: April 11, 2023

Committee(s) of Reference: NCSPHS, R, F

Date of Analysis: April 13, 2023

Type of Action: Expression of City support; affirming compliance with City Comprehensive Plan

Bill Summary: The bill expresses the City's support for an application by Changing Homelessness, Inc. to participate in the Florida Community Contribution Tax Credit program. It finds that, as evidenced by a letter provided by the Planning and Development Department, the applicant's program complies with objectives and policies in the City's 2030 Comprehensive Plan relating to the reduction of homelessness and the provision of affordable housing.

Background Information: Changing Homelessness, Inc. is a Florida nonprofit 501(c)(3) corporation with a corporate office located at 660 Park Street in Jacksonville. Changing Homelessness is eligible to participate in the program because it is a nonprofit community-based organization that provides services and programs related to alleviating homelessness. The Community Contribution Tax Credit Program (CCTCP) provides a financial incentive (up to 50% tax credit or sales tax refund) to encourage Florida businesses to make donations to community development and housing projects for low-income persons. Businesses may take the credit on their Florida corporate income tax, insurance premium tax or as a refund against sales tax (for businesses registered to collect and remit sales taxes with the Department of Revenue). The purpose of this legislation is to show the Council's support for Changing Homelessness, Inc.'s use of the Community Contribution Tax Credit program to solicit donations of money and in-kind contributions from for-profit businesses to support its work.

Policy Impact Area: Homelessness reduction

Fiscal Impact: None to City; participation in the state tax credit program enables for-profit businesses to take charitable donations as credits against state taxes due.

Analyst: Clements