

# CITY COUNCIL RESEARCH DIVISION

## LEGISLATIVE SUMMARY



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**Bill Type and Number:** Resolution 2022-376

**Introducer/Sponsor(s):** Council Member Diamond

**Date of Introduction:** May 10, 2022

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

**Date of Analysis:** May 10, 2022

**Type of Action:** Resolution expressing support and emergency passage upon introduction

**Bill Summary:** This bill expresses the support of council for the application by Beaches Habitat for Humanity, Inc. to participate in the Florida Community Contribution Tax Credit Program as a provider of residential and low-income affordable housing. The Planning and Development Department found the Beaches Habitat for Humanity, Inc. proposal consistent with local plans, regulations, and the 2030 Comprehensive Plan, as indicated in a letter dated May 2, 2022. Emergency passage upon introduction is requested due to the submission deadline for participation in the program.

**Background Information:** Beaches Habitat for Humanity, Inc. is a Florida nonprofit 501(c)(3) corporation with corporate office located at 797 Mayport Road, Atlantic Beach, Florida 32233. Beaches Habitat is eligible for the program because it is a nonprofit community-based development organization that provides community development projects and housing for low-income households. 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 toward community development and housing projects for low-income persons. Businesses may take the credit on 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 council's support for Beaches Habitat for Humanity, Inc.'s use of the Community Contribution Tax Credit.

**Policy Impact Area:** Beaches Habitat for Humanity

**Fiscal Impact:** No direct cost to the City

**Analyst:** Hampsey