

# Business Impact Estimate

*This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.*

Ordinance 2023-18 Amending Chapter 18, Article IV of the City of Wauchula Code of Ordinances pertaining to business taxes

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City is of the view that a business impact estimate is not required by state law<sup>1</sup> for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- The proposed ordinance is required for compliance with Federal or State law or regulation;
- The proposed ordinance relates to the issuance or refinancing of debt;
- The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- The proposed ordinance is an emergency ordinance;
- The ordinance relates to procurement; or
- The proposed ordinance is enacted to implement the following:
  - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
  - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
  - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
  - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City hereby publishes the following information:

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<sup>1</sup> See Section 166.041(4)(c), Florida Statutes.

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The City intends to amend Chapter 18, Article IV, Sections 18-62 and 18-63 to make these sections consistent with Chapters 205 and 647, Florida Statutes and to amend Chapter 18, Article IV, Section 18-65 to clarify that, when the City Commission deems it appropriate or necessary, the business tax schedule shall be amended by ordinance instead of resolution. This ordinance serves the public welfare by ensuring the City collects business taxes consistent with Florida Statutes and allows for an additional opportunity for public comment on future amendments, if applicable.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

(a) An estimate of direct compliance costs that businesses may reasonably incur;

Business taxes are collected annually by the City of Wauchula and vary by type of business being conducted in the city limits. The schedule of tax ranges from \$15 to \$405.

(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and

No new charges or fees being proposed.

(c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

None

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

The City currently collects business tax from approximately 436 businesses per year.

4. Additional information the governing body deems useful (if any):

The amount of the tax is not proposed to be increased by this ordinance.