PINECREST

Business Impact Estimate

This form should be included in the "set for public hearing" agenda item for ordinances and must be posted on the Village's website by the time notice of the proposed ordinance is published.

Ordinance title/reference:

AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF PINECREST, FLORIDA AMENDING THE PINECREST CODE OF ORDINANCES, CHAPTER 28, TAXATION, INCLUDING ARTICLE III, LOCAL BUSINESS TAX; PROVIDING FOR AMENDMENT AND ADOPTION; PROVIDING FOR INCLUSION IN THE VILLAGE OF PINECREST CODE OF ORDINANCES; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

If any of the following exceptions to the Business Impact Estimate requirement apply, check the applicable box and leave the remainder of the form blank.

- ☐ The ordinance is required for compliance with federal or state law or regulation.
- ☐ The ordinance relates to the issuance or refinancing of debt.
- ☐ The ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget.
- ☐ The 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 City.
- ☐ The ordinance is an emergency ordinance.
- ☐ The ordinance relates to procurement; or
- ☐ The ordinance is enacted to implement the following:
  - a) Part II of Chapter 163, 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, regarding community development districts.
  - c) Section 553.73, relating to the Florida Building Code; or
  - d) Section 633.202, relating to the Florida Fire Prevention Code.

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

This ordinance amends the Village's local business tax provisions to strengthen enforcement for delinquent payment of local business tax and for operating without the required local business tax receipt. The public purpose is to improve tax compliance and fair enforcement of the Village's local business tax requirements.

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the Village of Pinecrest:

The ordinance may directly affect businesses operating in the Village by increasing enforcement consequences for delinquent local business tax payments and for operating without the required local business tax receipt. The impact falls most directly on noncompliant businesses.

3. Estimate of direct compliance costs that businesses may reasonably incur:

Businesses may incur compliance costs associated with timely payment of local business tax, obtaining the required local business tax receipt, curing delinquencies, and responding to citation or special magistrate proceedings if noncompliant.

4. Estimate of the Village of Pinecrest's regulatory costs, including estimated revenues from any new charges or fees to cover such costs:

The ordinance is expected to be administered through existing enforcement processes. It may generate additional revenue from civil citations imposed on noncompliant businesses, in addition to existing tax penalties.

5. Any new charge or fee imposed by the proposed ordinance:

Yes. The ordinance adds a civil citation not to exceed $500.00 for delinquent payment of the local business tax and for operating without first obtaining the required local business tax receipt, in addition to existing tax penalties.

6. Estimate of the number of businesses likely to be impacted by the proposed ordinance:

Potentially affected businesses are those subject to the Village's local business tax requirements, particularly businesses that are delinquent or operating without the required receipt. The exact number cannot be determined from the ordinance packet alone.

7. Additional information (if any):

The ordinance keeps the existing delinquency structure and adds the possibility of civil citation and special magistrate proceedings for noncompliance.

Business Impact Estimate (§ 125.66(3), Fla. Stat.)