

Hardee County 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 County's website with the notice.

Proposed ordinance's title/reference:

AN ORDINANCE OF HARDEE COUNTY, FLORIDA LEVYING AND IMPOSING A ONE PERCENT (1%) INCREASE OF THE TOURIST DEVELOPMENT TAX ON THE TAXABLE PRIVILEGE AS DESCRIBED IN SECTION 125.0104(3), FLORIDA STATUTES, INCLUDING BUT NOT LIMITED TO, CERTAIN PERSONS WHO RENT, LEASE OR LET ANY LIVING QUARTERS OR ACCOMMODATIONS IN ANY HOTEL, APARTMENT HOTEL, MOTEL, RESORT, MOTEL, APARTMENT MOTEL, ROOMING HOUSE, MOBILE HOME PARK, RECREATIONAL VEHICLE PARK, OR CONDOMINIUM FOR A TERM OF SIX (6) MONTHS OR LESS, WITHIN BOTH THE INCORPORATED AND UNINCORPORATED AREAS OF HARDEE COUNTY, FLORIDA, PURSUANT TO THE "LOCAL OPTION TOURIST DEVELOPMENT ACT", SECTION 125.0104, FLORIDA STATUTE; PROVIDING FOR COLLECTION OF A TOTAL OF THREE-PERCENT TOURIST DEVELOPMENT TAX; PROVIDING FOR A REFERENDUM ELECTION TO APPROVE OR DISAPPROVE THE TAX INCREASE; PROVIDING FOR PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL; PROVIDING AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 125.66(3), Florida Statutes.

Question 1. Does the proposed ordinance meet one or more of the exceptions listed below? If so, then please check the applicable exception below and move to Question 2. If one or more boxes are checked below, this means the County is of the view that a business impact estimate is not required by section 125.66(3), Florida Statutes, for the proposed ordinance. If there is no applicable exception, proceed with completing the business impact estimate at Question 3.

- 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.

Question 2. Based on the exception you selected above and in accordance with the provisions of the controlling law, please provide an explanation below of why the ordinance meets the exception(s).

Question 3. If there is no applicable exception, then this business impact estimate must be posted on the County’s website by no later than the date the notice of the proposed ordinance enactment is published. This Business Impact Estimate may be revised following its initial posting. Proceed with completing the below Business Impact Estimate. In accordance, the County hereby publishes the following information:

A. Summary of the proposed ordinance (must include a statement of the public purpose to be served by the proposed ordinance, such as serving the public health, safety, morals and welfare of the County):

Imposition of a 1% increase to the existing Tourist Development Tax for the purpose of enhancing economic development efforts throughout the County which will promote tourism within Hardee County.

B. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the County, including the following, if any:

(1) An estimate of direct compliance costs that businesses may reasonably incur if the ordinance is enacted;

Compliance costs to private businesses are directly related to the amount of the proposed Tourist Development Tax increase.

(2) Identification of any new charge or fee on businesses subject to the proposed ordinance, or for which businesses will be financially responsible; and

Additional charges or fees are solely those of the proposed Tourist Development Tax increase.

(3) An estimate of the County's regulatory costs, including an estimate of revenues from any new charges or fees that will be imposed on businesses to cover such costs.

No new regulatory charges or cost recovery charges are anticipated.

(4) Any other direct economic impacts of the proposed ordinance on private, for-profit businesses in the County that are not covered by (1), (2), or (3):

No other direct economic impacts are anticipated.

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

D. Additional information the governing body deems useful, if any (ie: what steps did the County take to answer A, B, and C?):

ORDINANCE NO. 2026-08

AN ORDINANCE OF HARDEE COUNTY, FLORIDA LEVYING AND IMPOSING A ONE PERCENT (1%) INCREASE OF THE TOURIST DEVELOPMENT TAX ON THE TAXABLE PRIVILEGE AS DESCRIBED IN SECTION 125.0104(3), FLORIDA STATUTES, INCLUDING BUT NOT LIMITED TO, CERTAIN PERSONS WHO RENT, LEASE OR LET ANY LIVING QUARTERS OR ACCOMMODATIONS IN ANY HOTEL, APARTMENT HOTEL, MOTEL, RESORT, APARTMENT MOTEL, ROOMING HOUSE, MOBILE HOME PARK, RECREATIONAL VEHICLE PARK, OR CONDOMINIUM FOR A TERM OF SIX (6) MONTHS OR LESS, WITHIN BOTH THE INCORPORATED AND UNINCORPORATED AREAS OF HARDEE COUNTY, FLORIDA, PURSUANT TO THE "LOCAL OPTION TOURIST DEVELOPMENT ACT", SECTION 125.0104, FLORIDA STATUTE; PROVIDING FOR COLLECTION OF A TOTAL OF THREE-PERCENT TOURIST DEVELOPMENT TAX; PROVIDING FOR A REFERENDUM ELECTION TO APPROVE OR DISAPPROVE THE TAX INCREASE; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL; PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, Section 125.0104 of the Florida Statutes (F.S.), as amended ("the Local Option Tourist Development Act" or "Act"), authorizes the Hardee County Board of Commissioners ("the Board") to levy and impose a tourist development tax ("TDT") on the exercise, within the boundaries of Hardee County, Florida, of the privilege of renting, leasing or letting for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, vacation rental home (or any part thereof), condominium, or timeshare resort for a term of six (6) months or less; and

WHEREAS, the Act further authorizes the Board to establish and, from time to time, amend a tourist development plan that sets forth the specific uses and allocation of tourist development tax revenues; and

WHEREAS, pursuant to authority under the Act, a TDT of two (2%) percent was established by the Board in Hardee County Ordinance No. 16-05; and

WHEREAS, the Board thereafter appointed and confirmed the current members of the Hardee County Tourist Development Council and said members have held meetings in order to discuss the benefit to Hardee County tourism for a one percent (1%) increase of the TDT; and

WHEREAS, the Hardee County Tourist Development Council, voted unanimously on April 9, 2026, to recommend the Board adopt an ordinance amending the TDT and levy an additional one percent (1%); and

WHEREAS, the Board wishes to enact an ordinance levying a one percent (1%) increase to the existing TDT, subject to referendum approval, under the provisions of Section 125.0104, F.S.; and

WHEREAS, the Board has determined that amending the TDT as provided herein will further promote Hardee County as a tourist destination as well as advance tourism in Hardee County and serve the best interests of local citizens.

NOW, THEREFORE BE IT ORDAINED by the Board of County Commissioners of Hardee County, Florida as follows:

Section 1. Effect of Recitals.

The above Recitals are incorporated by reference into the body of this Ordinance, and such Recitals are adopted as findings of fact.

Section 2. Amendments and Changes to the Tourist Development Plan

In accordance with section 125.0104(4), F.S., the TDT may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one (1) additional member of the Board. By such affirmative vote, Ordinance No. 16-05 shall be amended and changed by this Ordinance as follows (underline denotes new language, strike through denotes language removed):

SECTION 1. TAX LEVIED

- a. There is hereby levied, imposed, and set a tourist development tax throughout Hardee County at a rate of ~~two percent (2%)~~ three percent (3%) of each whole and major fraction of each dollar of the total rental charged every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less, unless such person rents, leases or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212 of the Florida Statutes. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such non-monetary consideration.
- b. The tourist development tax shall be in addition to any other tax imposed pursuant to Chapter 212, Florida Statutes, and in addition to all other taxes, fees, and the consideration for the rental or lease.
- c. The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.
- d. The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the State of Florida Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes. The same duties and privileges imposed by Chapter 212, Florida Statutes, upon

dealers in tangible property, respecting the collection and remission of tax, the making of returns, the keeping of books, records, and accounts, and compliance with the rules of the Florida Department of Revenue in the administration of this chapter shall apply to and be binding upon all persons who are subject to the provisions of this act; provided, however, the Department of Revenue may authorize a quarterly return and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter did not exceed Twenty-five Dollars (\$25.00).

- e. Collections received by the Department of Revenue from the tax, less cost of administration of this ordinance, shall be paid and returned on a monthly basis to Hardee County for use by the County in accordance with the provisions of this ordinance, and shall be placed in a special revenue fund.

Section 3. Election.

The Supervisor of Elections of Hardee County, Florida, is hereby directed to include the question of approval of this Ordinance on the ballot of the general election on or about November 03, 2026. The question that shall appear on the ballot in such election shall be as follows:

HARDEE COUNTY TOURIST DEVELOPMENT TAX INCREASE REFERENDUM

REFERENDUM TO APPROVE A ONE PERCENT (1%) INCREASE OF THE EXISTING TOURIST DEVELOPMENT TAX LEVIED ON MOTELS, HOTELS, AND OTHER CERTAIN TRANSIENT LODGING TO BE COLLECTED FROM THE LESSEE, TENANT, OR CUSTOMER. THE TOURIST DEVELOPMENT TAX WILL NOT BE ON FOOD, BEVERAGE, ENTERTAINMENT, OR OTHER ITEMS FOR SALE. THE TAX PROCEEDS ARE TO BE USED TO FURTHER ENHANCE, PROMOTE, AND ADVERTISE HARDEE COUNTY, AND DEVELOP TOURISM.

 YES, FOR THE TOURIST DEVELOPMENT TAX INCREASE

 NO, AGAINST THE TOURIST DEVELOPMENT TAX INCREASE

Section 4. Savings Clause.

Notwithstanding anything to the contrary, and for purposes of this Ordinances, all other provisions contained in prior ordinances or resolutions associated with Ordinance No. 16-05 are specifically preserved and remain in full force and effect.

Section 5. Repeal of Inconsistent Provisions.

All provisions contained in or associated with any prior ordinances or resolutions, which are deemed inconsistent or in conflict with the provisions set forth above, are hereby repealed to the extent of such inconsistency or conflict.

Section 6. Severability.

It is the intent of the Board, and it is hereby provided that, if any word, phrase, clause, section or portion of this Ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such word, phrase, clause, section or portion shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining words, phrases, clauses, sections or portions thereof.

Section 7. Correction of Errors.

To the extent that there are scrivener, typographical or administrative errors and/or omissions that do not change the tone, tenor or context of this Ordinance and do not substantially amend the Plan, then this Ordinance may be revised without subsequent approval of the Board of County Commissioners.

Section 8. Captions.

The captions, sections, headings and section designation used in this Ordinance are for convenience only and shall have no effect on the interpretation of the provisions of this Ordinance.

Section 9. Effective Date.

This Ordinance shall become effective in accordance with the provisions of Florida Statutes Section 125.66. If approved by the referendum specified in Section 3 hereof, a three percent (3%) tourist development tax shall become effective on January 1, 2027, and the Clerk of the Board of County Commissioners shall provide a certified copy hereof to the State of Florida Department of Revenue along with a certified copy of the results of the referendum.

PASSED ON FIRST READING on the 4 day of June, 2026.

PASSED AND ADOPTED ON SECOND READING this 18 day of June, 2026.

HARDEE COUNTY, FLORIDA

Noey A. Flores, Chair

ATTEST:

Victoria L. Rogers
Ex-Officio Clerk to the Board of County Commissioners

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Sarah Johnston
County Attorney