

Business Impact Estimate

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

Proposed resolution's title/reference: **ORDINANCE 2026-05**

AN ORDINANCE OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, AMENDING CHAPTER 58, TAXATION, ARTICLE II, LOCAL BUSINESS TAX, OF THE INDIAN ROCKS BEACH CODE OF ORDINANCES, BY AMENDING SECTIONS 58-46, INITIAL APPLICATION FEE, AND 58-49, FEE SCHEDULE, PROVIDING A REVISED INITIAL APPLICATION FEE AND A REVISED FEE SCHEDULE PROVIDING FOR APPLICABILITY, SEVERABILITY, CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

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 law¹ 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. Development orders and development permits, as those terms are defined in Florida Statutes § 163.3164, and development agreements, as authorized by the Florida Local Government Development Agreement Act under Florida Statutes § 163.3220-163.3243;
 - b. Comprehensive plan amendments and land development regulation amendments initiated by an application by a private party other than the City;
 - c. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - d. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - e. 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:

¹ 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 proposed ordinance 2026-05 amends the City's Local Business Tax fee schedule. The ordinance will continue to promote the orderly compliance of businesses requiring to pay the local business tax.

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;

The City does not anticipate any additional compliance costs to private, for-profit businesses as a result of this ordinance. The ordinance regulates public parking use and does not impose operational, reporting, or administrative requirements on businesses.

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

The new local business tax fee schedule imposes minimal increases that will not have a significant impact on existing businesses.

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

The ordinance is not expected to create additional regulatory costs to the City beyond routine administration and enforcement.

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

The City like many other cities requires all activities, enterprises, professions, engaging in or managing any business or professional enterprise with the City's corporate limits to procure a local business tax (receipt) prior to conducting any business. All businesses are subject to the City ordinances and will be impacted slightly by the proposed fee schedule increase

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

None.