



**City of Tampa**  
*Jane Castor, Mayor*

John Bennett, Chief of Staff  
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Tampa, FL 33602

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## MEMORANDUM

**Date:** June 4, 2024

**To:** The Honorable Chair, Guido Maniscalco, and the Members of Tampa City Council

**From:** John Bennett, Chief of Staff *JB*  
Dennis Rogero, Chief Financial Officer *DR*  
Andrea Zelman, City Attorney *AZ*

**Subject:** Community Investment Tax ("CIT") Renewal June 13, 2024 – Special Call Meeting

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This memorandum is provided in preparation for the June 13, 2024, Special Call meeting of Tampa City Council regarding the proposed renewal of the Hillsborough County Community Investment Tax ("CIT"). At that meeting Council will be asked, after receiving citizen input, to adopt a resolution approving a proposed list of projects to be funded with the City's share of proceeds between December 1, 2026, through December 31, 2041, and to approve the form of the Interlocal Agreement to be entered into by all the entities that will receive CIT surtax proceeds (if the renewal is approved by the voters). Copies of the proposed project list and Interlocal Agreement are attached hereto.

I. Background

In 1996, the voters in Hillsborough County approved the levy of a half-cent sales tax, commonly known as the Community Investment Tax or CIT, with the proceeds to be distributed among the County, the cities of Tampa, Temple Terrace and Plant City, and the Hillsborough County School Board. This surtax has to date provided the City of Tampa with over \$585 million, which funds have been spent on city parks, police and fire facilities and vehicles, transportation infrastructure, and other public works projects. The CIT will expire on December 1, 2026.

On April 17, 2024, the Hillsborough County BOCC adopted an ordinance to renew the CIT for another 15 years (from December 1, 2026, through December 31, 2041), subject to the approval of a referendum by a majority of the voters in the November 5, 2024, election. The ordinance that approved the renewal requires all the governing boards of the County, municipalities, and school board to approve a proposed list of projects to be funded from their respective distribution of the proceeds of the CIT surtax.

Therefore, the purpose of the upcoming June 13, 2024, Special Call meeting is to allow Council to receive citizen input on the attached proposed list, and then to adopt a resolution approving the list of projects to be funded during that 15-year period that begins December 1, 2026. To support the County's process, Council will also be asked to approve the form of the Interlocal Agreement to be entered into by all the entities that will receive CIT surtax proceeds.

**Copies of both the proposed project list and the Interlocal Agreement are attached hereto. We request that the City Clerk make these available immediately for review by the public on the City of Tampa website and at the Office of the City Clerk.**

II. Additional Information about the CIT surtax and the Proposed Project List

The City anticipates collecting \$783 million over the life of the renewed CIT.

Per the County ordinance, the CIT surtax proceeds may only be used to fund infrastructure for:

- Transportation and Public Works
- Public Safety
- Public Facilities
- Public Utilities
- Public Schools

No more than 70% of the proceeds may be pledged for new bond indebtedness.

The proposed list was prepared to reflect the City's historical expenditures of the CIT proceeds to date, and projected needs during the 2026-2041 period.

The funds projected or proposed for Raymond James Stadium and Amalie Arena may only be spent on capital maintenance and repair and not on new structures or facilities.

Should you have questions or want additional information prior to the June 13 meeting, please do not hesitate to contact any of us.

cc: Martin Shelby, City Council Attorney  
Hagar Kopesky, City Council Budget Analyst  
Shirley Foxx-Knowles, City Clerk  
Suling Lucas, Deputy City Clerk  
Brittney Sandoval Soto, Deputy City Clerk

**City of Tampa Proposed Community Investment Tax (CIT) Project List**

| Project Name / Description  | CIT Category                | Subcategory                             | Other Subcategory                                    | Estimated Cost       |
|---|-----------------------------|---|--|----------------------|
| <b>Transportation &amp; Public Works</b>  |                             |   |  | <b>\$191,000,000</b> |
| Sidewalk repairs  | Transportation_Public_Works | Sidewalk Repairs                        |  |                      |
| Repaving and pavement preservation  | Transportation_Public_Works | Repaving & Pavement Preservation        |  |                      |
| Bridge repairs and replacements   | Transportation_Public_Works | Bridge Repairs & Replacements           |  |                      |
| Traffic signals replacements and upgrades   | Transportation_Public_Works | Traffic Signals Replacements & Upgrades |  |                      |
| Intersection safety and mobility  | Transportation_Public_Works | Intersection Safety & Mobility          |  |                      |
| Pedestrian safety and mobility  | Transportation_Public_Works | Pedestrian Safety & Mobility            |  |                      |
| Corridor Congestion Relief  | Transportation_Public_Works | Corridor Congestion Relief              |  |                      |
| Multi-Use Trails  | Transportation_Public_Works | Multi-Use Trails                        |  |                      |
| <b>Public Safety</b>  |                             |   |  | <b>\$339,000,000</b> |
| Vehicles and equipment  | Public_Safety               | Other - Please Specify in Next Column   | Fire Rescue and Law Enforcement Vehicles & Equipment | \$191,000,000        |
| Facilities  | Public_Safety               | Other - Please Specify in Next Column   | Fire Rescue and Law Enforcement Facilities           | \$148,000,000        |
| <b>Public Facilities</b>  |                             |   |  | <b>\$253,000,000</b> |
| Public Facilities   |                             |   |  | \$165,000,000        |
| Raymond James Stadium capital maintenance / repair  | Public_Facilities           | Facilities Renovations & Maintenance    | Contractual Obligation - Raymond James Stadium       |                      |
| Amalie Arena capital maintenance / repair   | Public_Facilities           | Facilities Renovations & Maintenance    | Contractual Obligation - Amalie Arena                |                      |
| Parks and Conservation  | Public_Facilities           | Facilities Renovations & Maintenance    |  | \$88,000,000         |
| <b>Total: (please ensure that this total aligns with the total expected CIT revenue in the table below)</b> |                             |   |  | <b>\$783,000,000</b> |

INTERLOCAL AGREEMENT  
FOR DISTRIBUTION OF THE PROCEEDS OF THE COMMUNITY INVESTMENT TAX TO  
BE LEVIED FROM DECEMBER 1, 2026, THROUGH DECEMBER 31, 2041

This Interlocal Agreement (“Agreement”) is made and entered into as of December 1, 2026, without regard to the date signed by all the Parties, by and between the City of Tampa, the City of Temple Terrace, and the City of Plant City, all of which are municipal corporations organized and existing under the laws of the State of Florida within Hillsborough County (collectively, the “Municipalities”), the Hillsborough County School Board (the “School Board”), and Hillsborough County, a political subdivision of the State of Florida (the “County”). Each of the above-referenced parties to this Agreement may be referred to herein collectively as the “Parties” and individually as a “Party.”

WITNESSETH:

WHEREAS, pursuant to Chapter 163, Florida Statutes, counties, cities, public authorities, and other political subdivisions and public entities have the authority to enter into interlocal agreements among and between themselves in order to make the most efficient use of their powers and enabling them to cooperate with other localities; and

WHEREAS, in order to address continued funding for the community’s rapidly growing needs, including capital infrastructure projects for transportation and public works, public safety, public facilities, public utilities and public schools, on April 17, 2024, in accordance with Sections 212.054 and 212,055(2), Florida Statutes (the “State Surtax Law”), the Board of County Commissioners (the “Board”) of the County enacted Ordinance No. 24-3 (the “Ordinance”), to provide for the renewal of the levy of, and referendum on, the discretionary local government infrastructure surtax of one-half percent (0.5%) commencing December 1, 2026, and continuing through December 31, 2041, which surtax is known locally as the Community Investment Tax or CIT (the “CIT”); and

WHEREAS, the renewal of the levy of the CIT as provided for in the Ordinance and this Agreement, are subject to the approval by a majority of the electorate of Hillsborough County at the November 5, 2024, general election; and

WHEREAS, the Parties agree that the renewal of the levy of the CIT as provided for in the Ordinance is necessary to meet the Parties’ respective requirements for critical future infrastructure needs; and

WHEREAS, this Agreement is authorized by the State Surtax Law, the Ordinance, and other applicable laws; and

WHEREAS, in order to provide for the distribution of the proceeds of the CIT in accordance with the State Surtax Law and the Ordinance, the Parties desire to enter into this Agreement; and

WHEREAS, such action is in the best interests of the Parties and serves a public purpose;

NOW, THEREFORE, in consideration of the premises and of the mutual benefits and in consideration of the covenants and agreements set forth herein, the Parties hereto agree as follows:

SECTION 1. DEFINITIONS. As used herein, the following terms shall have the meaning ascribed below:

(A) *Agreement* means this Interlocal Agreement.

(B) *Board* means the Board of County Commissioners of the County.

(C) *Business Day* means any day other than a Saturday or Sunday or legal holiday or a day on which the principal office of the County is closed.

(D) *CIT* means the discretionary local government infrastructure surtax of one-half percent (0.5%) levied pursuant to the Ordinance commencing December 1, 2026, and continuing through December 31, 2041.

(E) *CIT Proceeds* means all CIT funds received by the Clerk from the Florida Department of Revenue including interest and penalties on delinquent taxes.

(F) *Clerk* means the Clerk of the Circuit Court of Hillsborough County, Florida, in the capacity of Clerk to the Board.

(G) *Ordinance* means Ordinance No. 24-3, enacted by the Board on April 17, 2024, providing for the renewal of the levy of, and referendum on, the CIT.

(H) *Party* and *Parties* means the local governmental entities that have entered into this Agreement, either individually or collectively.

(I) *State Surtax Law* means Sections 212.054 and 212.055(2), Florida Statutes.

SECTION 2. USE OF CIT PROCEEDS. Any other provision of this Agreement to the contrary notwithstanding, each Party certifies to each of the other Parties that all CIT Proceeds received by such Party, including any interest earnings and bond proceeds generated therefrom, shall be expended by that Party only as permitted by this Agreement, the State Surtax Law, the Ordinance, and the ballot language of the November 5, 2024, referendum provided for in the Ordinance.

SECTION 3. DISTRIBUTION AND DISBURSEMENT OF CIT PROCEEDS. The distribution of CIT Proceeds shall be made as follows:

(a) The School Board shall receive disbursements in the amount of five percent (5%) of the CIT Proceeds.

(b) The balance of CIT Proceeds after the disbursement provided for in Section 3(a) of this Agreement shall be distributed among the County and the Municipalities in accordance with

their relative populations as calculated utilizing the statutory formula provided in Section 218.62, Florida Statutes. Relative populations shall be determined annually pursuant to the latest official population estimates issued under Section 186.901, Florida Statutes.

Disbursements of the CIT Proceeds to the Parties in accordance with the distribution allocations provided in Section 3(a) of this Agreement shall be made by the Clerk on a pro-rated basis within five (5) Business Days of the Clerk's receipt of CIT Proceeds from the Florida Department of Revenue.

SECTION 4. MISCELLANEOUS PROVISIONS.

(A) It is stipulated by the Parties that this Agreement complies with the Constitution and Statutes of the State of Florida.

(B) Each Party warrants and represents to the other Parties that the execution and delivery of this Agreement has been duly authorized by all appropriate actions of its respective government, and that this Agreement has been otherwise executed and delivered by an authorized officer, as applicable.

(C) The Parties agree that upon full execution of this Agreement, each will promptly execute and deliver such documents and instruments and take such other actions as may be reasonably required, including compliance with applicable law, to carry out the purpose and intent of this Agreement. The Parties further agree to comply with all applicable requirements of the Ordinance.

(D) Any notices, or other documents required to be delivered under this Agreement shall be delivered to the following addresses, unless or until a Party provides written notice of a change:

Hillsborough County  
c/o Chairman  
Board of County Commissioners  
P.O. Box 1110  
Tampa, FL 33601

City of Temple Terrace  
c/o Mayor  
11250 No. 56<sup>th</sup> Street  
Temple Terrace, FL 33617

City of Tampa  
c/o Mayor  
306 E. Jackson Street  
Tampa, FL 33602

City of Plant City  
c/o Mayor  
P.O. Box C  
Plant City, FL 33564

Hillsborough County School Board  
P.O.Box 3408  
Tampa, FL 33602

Clerk of the Circuit Court  
c/o Clerk, Board of County Commissioners  
P.O. Box 1110  
Tampa, FL 33601

(E) This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. This Agreement shall be construed equally against each Party in recognition

of the fact that each Party has had the opportunity of review and participation, by its respective counsel, in the preparation of this Agreement.

(F) If, for any reason, any portion of this Agreement is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

(G) This Agreement is subject to the approval of the renewal of the levy of the CIT as provided for in the Ordinance by a majority of the electorate of Hillsborough County at the November 5, 2024, general election. This Agreement shall expire upon receipt by each Party of its final distribution of CIT Proceeds as provided in Section 3 of this Agreement.

(H) This Agreement constitutes the entire agreement between the Parties with respect to the matters herein contained and may be amended only in writing, signed by all of the Parties.

(I) This Agreement and any subsequent amendments thereto shall be filed with the Clerk as provided by Section 163.01(11), Florida Statutes, and with the Director of the Florida Department of Revenue.

(J) No rights or obligations under this Agreement may be assigned, except upon written consent of the Parties.

(K) This Agreement may only be terminated by unanimous consent of the Parties, and any such termination shall take effect only upon the full retirement of any bonds secured by CIT Proceeds that were issued by one or more of the Parties.

(L) No Party shall take, advocate or otherwise cause to occur any action inconsistent with this Agreement, including seeking any change in state or federal law that would alter the rights of the Parties under this Agreement.

(M) In the event of any conflict between the provisions of this Agreement and the Ordinance, the provisions of the Ordinance shall take precedence over the provisions of the Agreement.

(N) This Agreement may be executed separately by each of the Parties in two (2) or more execution or "joinder" pages, all of which, together, shall constitute but one and the same instrument.

(O) The foregoing recitals are true and correct and are incorporated in this Agreement by reference.

IN WITNESS WHEREOF, the Parties have respectively executed a Joinder Execution Page, which pages are attached to this Agreement and, by this reference, made a part hereof; the same being effective, except as otherwise herein provided, as of the later of the date first above written or the date this Agreement is filed with the Clerk as provided in Section 4(I) of this Agreement.

JOINDER EXECUTION PAGE

TO BE ATTACHED AND INCORPORATED INTO THE INTERLOCAL AGREEMENT BETWEEN THE CITY OF TAMPA, THE CITY OF TEMPLE TERRACE, THE CITY OF PLANT CITY, THE HILLSBOROUGH COUNTY SCHOOL BOARD AND HILLSBOROUGH COUNTY FOR DISTRIBUTION OF THE PROCEEDS OF THE COMMUNITY INVESTMENT TAX TO BE LEVIED FROM DECEMBER 1, 2026, THROUGH DECEMBER 31, 2041, THE SAME BEING DATED AS OF DECEMBER 1, 2026.

ATTEST:

CITY OF TAMPA

BY: \_\_\_\_\_  
CITY CLERK

BY: \_\_\_\_\_  
MAYOR

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: \_\_\_\_\_  
ATTORNEY FOR CITY OF TAMPA



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ATTEST:

CITY OF TEMPLE TERRACE

BY: \_\_\_\_\_  
CITY CLERK

BY: \_\_\_\_\_  
MAYOR

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

BY: \_\_\_\_\_  
ATTORNEY FOR THE CITY OF TEMPLE TERRACE

JOINDER EXECUTION PAGE

TO BE ATTACHED AND INCORPORATED INTO THE INTERLOCAL AGREEMENT BETWEEN THE CITY OF TAMPA, THE CITY OF TEMPLE TERRACE, THE CITY OF PLANT CITY, THE HILLSBOROUGH COUNTY SCHOOL BOARD AND HILLSBOROUGH COUNTY FOR DISTRIBUTION OF THE PROCEEDS OF THE COMMUNITY INVESTMENT TAX TO BE LEVIED FROM DECEMBER 1, 2026, THROUGH DECEMBER 31, 2041, THE SAME BEING DATED AS OF DECEMBER 1, 2026.

ATTEST:

CITY OF PLANT CITY

BY: \_\_\_\_\_  
CITY CLERK

BY: \_\_\_\_\_  
MAYOR

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: \_\_\_\_\_  
ATTORNEY FOR THE CITY OF PLANT CITY

JOINDER EXECUTION PAGE

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ATTEST: HILLSBOROUGH COUNTY SCHOOL BOARD

BY: \_\_\_\_\_ BY: \_\_\_\_\_  
CLERK CHAIR

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: \_\_\_\_\_  
ATTORNEY FOR THE SCHOOL BOARD

JOINDER EXECUTION PAGE

TO BE ATTACHED AND INCORPORATED INTO THE INTERLOCAL AGREEMENT BETWEEN THE CITY OF TAMPA, THE CITY OF TEMPLE TERRACE, THE CITY OF PLANT CITY, THE HILLSBOROUGH COUNTY SCHOOL BOARD AND HILLSBOROUGH COUNTY FOR DISTRIBUTION OF THE PROCEEDS OF THE COMMUNITY INVESTMENT TAX TO BE LEVIED FROM DECEMBER 1, 2026, THROUGH DECEMBER 31, 2041, THE SAME BEING DATED AS OF DECEMBER 1, 2026.

ATTEST: CINDY STUART HILLSBOROUGH COUNTY  
CLERK OF CIRCUIT COURT BOARD OF COUNTY COMMISSIONERS

BY: \_\_\_\_\_ BY: \_\_\_\_\_  
Ken Hagan, Chairman

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: \_\_\_\_\_  
CHIEF ASSISTANT COUNTY ATTORNEY