

SEMINOLE COUNTY, FLORIDA

ORDINANCE

AN ORDINANCE IMPOSING A LOCAL GOVERNMENT INFRASTRUCTURE SURTAX ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN SEMINOLE COUNTY, AS AUTHORIZED BY SECTION 212.055(2), FLORIDA STATUTES; PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A PERIOD OF TEN (10) YEARS, BEGINNING JANUARY 1, 2002; PROVIDING FOR DISTRIBUTION OF SURTAX REVENUES PURSUANT TO LAW; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON SEPTEMBER 4, 2001; PROVIDING BALLOT LANGUAGE AND A BRIEF DESCRIPTION OF INFRASTRUCTURE CAPITAL PROJECTS; PROVIDING FOR ADOPTION OF A RESOLUTION DETAILING PROJECT EXAMPLES; PROVIDING FOR PUBLIC DISTRIBUTION OF SAID RESOLUTION; DIRECTING THE CLERK OF CIRCUIT COURT TO ADVERTISE THE SPECIAL REFERENDUM ELECTION IN ACCORDANCE WITH LAW; PROVIDING FOR CODIFICATION IN THE SEMINOLE COUNTY CODE; PROVIDING FOR; PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, *Section 212.055(2), Florida Statutes*, authorizes Seminole County to impose a 0.5 percent or 1.0 percent local government infrastructure surtax upon transactions occurring within Seminole County which are taxable under *Part I, Chapter 212, Florida Statutes*; and

**WHEREAS**, a 1.0 percent surtax would, under current State sales tax rates, result in a one cent (1¢) surtax on each ONE AND NO/100 DOLLAR (\$1.00) sale as specifically provided in the Florida Statutes; and

**WHEREAS**, moneys received from the local government infrastructure surtax authorized by *Section 212.055(2), Florida Statutes*, may be utilized by Seminole

County, the Seminole County School Board, and the municipalities of Seminole County to finance, plan, construct, renovate and improve needed infrastructure such as construction, reconstruction, and improvement of the infrastructure of the Seminole County school system and of the County road system and collector and arterial roads related thereto, and these infrastructure projects will be for the use and benefit of the citizens of Seminole County, its municipalities, and the Seminole County School Board; and

**WHEREAS**, the free, open and safe flow of citizens utilizing motor vehicles throughout Seminole County and upon the County and State road systems will benefit the public in terms of public safety and other significant enhanced levels of service driving to the public; and

**WHEREAS**, a brief description of the projects to be funded is set forth in the ballot language contained in this Ordinance, while a more specific project listing will be contained in a Resolution adopted by the Board of County Commissioners with the purpose of and intent of stating specific identified public roadway and school infrastructure projects which would be specific projects to be funded from the revenues derived from the surtax; and

**WHEREAS**, Seminole County and its municipalities are presently without sufficient revenues to adequately fund the infrastructure needs and are without sufficient fiscal resources to adequately fund the County road system and related roadways and thereby move traffic from place to place at acceptable levels of service; and

**WHEREAS**, the Seminole County School Board is presently without sufficient revenues to adequately fund the infrastructure needs of the Seminole County school system; and

**WHEREAS**, adequate infrastructure facilities promote the safe, efficient and uninterrupted provision of numerous essential public services in Seminole County such as fire, police and emergency medical services, as well enhancing education within the Seminole County school system; and

**WHEREAS**, the provision of adequate and efficient infrastructure facilities such as roadways upon which the public depends on a day to day basis is a matter of great public concern to the citizens of the Seminole County; and

**WHEREAS**, improving the infrastructure of the Seminole County school system is a matter of great public concern to the citizens of Seminole County; and

**WHEREAS**, *Section 212.055, Florida Statutes (1999)*, requires voter approval in a referendum election prior to imposition of the local government infrastructure surtax,

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:**

**Section 1. Authorization.** This Ordinance is authorized by *Section 212.055(2), Florida Statutes (1999)*, and other applicable law.

**Section 2. Imposition of Local Government Infrastructure Surtax.** There is hereby imposed a 1.0 percent local governmental infrastructure surtax upon all authorized taxable transactions occurring within Seminole County.

**Section 3. Distribution of Surtax Revenues.** In accordance with *Section 212.055(2), Florida Statutes (1999)*, the Florida Department of Revenue shall distribute

the proceeds of the revenues of the surtax hereby imposed to Seminole County. Seminole County shall redistribute the revenues pursuant to interlocal agreement.

**Section 4. Referendum Election.**

(a) The surtax imposed in Section 2 of this Ordinance shall not take effect unless and until approved by a majority of the electors of Seminole County voting in a referendum election on the surtax.

(b) The Supervisor of Elections of Seminole County is hereby directed to hold such referendum election on September 4, 2001.

(c) The Supervisor of Elections of Seminole County shall cause the following question to be placed on the ballot:

**SEMINOLE COUNTY TEN (10) YEAR SALES SURTAX TO FUND COUNTYWIDE TRANSPORTATION IMPROVEMENTS AND SCHOOL CONSTRUCTION**

To provide public transportation improvements and fund school construction, Seminole County requires additional revenue. The proposed revenue source is a ten (10) year one cent (1¢) per dollar sales surtax on taxable transactions occurring within Seminole County. These revenues would be used only for funding transportation improvements such as renovation, improvement, reconstruction and construction of road, sidewalk and pedestrian safety projects throughout Seminole County, and improvements to the infrastructure of the Seminole County school system.

\_\_\_\_\_ FOR THE ONE CENT SALES TAX

\_\_\_\_\_ AGAINST THE ONE CENT SALES TAX

(d) A Resolution adopted by the Board of County Commissioners shall identify to the public specific projects, which would be funded by the surtax imposed herein subject to voter approval. A certified copy of said Resolution shall be provided to the Seminole County School Board and to each municipality within Seminole County by

the Clerk of the Circuit Court, and the Resolution shall be made available to the public. The Board of County Commissioners also anticipates entering into an interlocal agreement with the Seminole County School Board and all municipalities within Seminole County. Copies of any such interlocal agreements shall, likewise, be made available to the public.

**Section 5. Advertisement.** The Clerk of the Circuit Court shall insure that notice of this referendum shall be advertised in accordance with the provisions of *Section 100.342, Florida Statutes (1999)*. Proof of publication shall be provided to the Chairman of the Board of County Commissioners for Seminole County.

**Section 6. Codification.** It is the intention of the Board of County Commissioners that the provisions of this Ordinance, including its preamble, shall become and be made a part of the Seminole County Code, and the word "ordinance" may be changed to "section," "article," or other appropriate word or phrase and the sections of this Ordinance may be renumbered or relettered to accomplish such intention; provided, however, that Sections 6, 7, and 8 shall not be codified.

**Section 7. Severability.** If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board of County Commissioners that such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and, to this end, the provisions of this Ordinance are declared severable.

**Section 8. Effective Date.**

(a) The tax imposed hereby shall be effective from January 1, 2002 to December 31, 2011, both inclusive, if approved in the referendum election to be held on September 4, 2001.

(b) This Ordinance shall take effect when the Clerk of Circuit Court has received notification from the Secretary of State that this Ordinance has been filed with the Secretary of State.

ENACTED this 26<sup>th</sup> day of June, 2001.

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

By: 

DICK VAN DER WEIDE, Chairman

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