

**ORDINANCE NO.: 95-10**

**AN ORDINANCE OF HERNANDO COUNTY, FLORIDA IMPOSING THE LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX IN HERNANDO COUNTY; PROVIDING FOR APPROVAL OF THE LEVY BY VOTERS IN A SPECIAL REFERENDUM; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A PERIOD OF FIFTEEN (15) YEARS BEGINNING JUNE 1, 1996; PROVIDING FOR DISTRIBUTION PURSUANT TO INTERLOCAL AGREEMENT; DIRECTING SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON MARCH 12, 1996; PROVIDING BALLOT LANGUAGE; PROVIDING THAT THE SURTAX BE USED TO RECONSTRUCT AND DESIGN ROADS; AND FOR CONSTRUCTION OF A PUBLIC WORKS AND RELATED FACILITIES COMPLEX AND FOR TRANSPORTATION AND CAPITAL IMPROVEMENT TRUST FUNDS; DIRECTING THE CLERK OF THE CIRCUIT COURT TO ADVERTISE A REFERENDUM ELECTION IN ACCORDANCE WITH LAW; PROVIDING NOTIFICATION TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE, PROVIDING FOR AN EFFECTIVE DATE.**

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FILED

**RECITALS**

**WHEREAS**, Section 212.055 of the Florida Statutes, (the local sales tax law authorizes Hernando County to impose a one (1%) percent local option infrastructure sales surtax upon taxable transactions occurring within Hernando County as provided in Section 212.054; and

**WHEREAS**, a one (1%) percent local sales tax would result in a one-cent sales surtax on each one dollar; and

**WHEREAS**, the surtax proceeds and any interest accrued thereto of the local sales tax are required by the local sales tax law to be used by Hernando County to finance, plan and construct needed infrastructure to benefit the citizens of Hernando County; and

**WHEREAS**, proceeds from the sales surtax will be used to plan, fund, design, construct, reconstruct, roads, a public works and related facilities complex, and for

transportation and capital improvement trust funds.

**WHEREAS**, the revenue of the local sales tax shall be distributed, pursuant to Interlocal Agreement; and

**WHEREAS**, Hernando County needs the proceeds from the sales tax to fund the construction, reconstruction, design and planning of roads, a public works and related facilities complex, and for transportation and capital improvement trust funds.

**WHEREAS**, the local sales tax law requires voter approval and a referendum election prior to imposition of the local sales tax.

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA.**

**SECTION 1. IMPOSITION OF LOCAL SALES TAX**

Pursuant to the authorization granted by the local sales tax and other applicable laws, there is hereby imposed a one (1%) percent, local sales tax upon taxable transactions occurring within Hernando County.

**SECTION 2. SPECIAL REFERENDUM ELECTION**

Local sales tax imposed in Section 1 of this ordinance shall not take affect unless and until the local sales tax is approved by the majority of the electors of Hernando County voting in a special referendum election on the local sales tax to be held in conjunction with the March 12, 1996 Presidential Preference Primary as required by this ordinance.

**SECTION 3. LENGTH OF IMPOSITION OF LOCAL SALES TAX**

The local sales tax imposed hereby shall be effective for fifteen (15) years from the date of levy and the effective date of the surtax levied hereby is declared to be

the first day of June, 1996. The collection of the sales surtax shall cease on May 31, 2011. There can be no extension of the imposition of this local sales tax surcharge unless approved by a majority of the electors of Hernando County voting in a referendum election.

**SECTION 4. DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX**

All sales tax revenues collected shall be distributed pursuant to Interlocal Agreement and any sales tax revenues accruing to Hernando County shall be used solely for the purposes set forth in this ordinance.

**SECTION 5. HOLDING THE SPECIAL REFERENDUM ELECTION**

The Supervisor of Elections of Hernando County is hereby directed to hold a special referendum election on March 12, 1996 in conjunction with the Presidential Preference Primary.

**SECTION 6. BALLOT QUESTION**

The Supervisor of Elections of Hernando County shall cause the following question to be placed on the ballot of the referendum election held as required by this ordinance:

**COUNTY-WIDE ONE-CENT SALES TAX FOR CONSTRUCTION OF ROADS AND OTHER PROJECTS**

Shall Hernando County levy a one-cent sales tax for fifteen (15) years commencing June 1, 1996, for the construction of roads, a public works and related facilities complex and for transportation and capital improvement trust funds. For the first three (3) years all proceeds to be spent on roads and thereafter one-half (1/2) of the proceeds spent on roads and no trust fund expenditures without a voter referendum approving the expenditures.

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

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TALLAHASSEE, FLORIDA

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

**SECTION 7. ADVERTISEMENT**

The Clerk of the Circuit Court shall ensure that Notice of the Special Election required by this ordinance shall be advertised in accordance with Section 100.342 and any other applicable provisions of the Florida Statutes.

**SECTION 8. USE OF REVENUES**

Hernando County's share of revenues collected from the imposition of the sales surtax shall be used for all allowable costs related to the planning, design, and construction of roads a public works complex and related facilities, and the establishment of transportation and capital improvement trust funds. For the first three (3) years all sales tax revenues will be expended for and used for road purposes only; thereafter one-half (1/2) of the proceeds shall be used for road purposes. No expenditure of trust fund monies will be made without a referendum election approving the trust fund expenditures.

**SECTION 9. PROMOTION OF LOCAL OPTION SALES TAX**

The County Administrator is authorized to use any available County funds or to seek private donations to disseminate information to the citizenry of the County concerning the local option sales tax. The Board of County Commissioners of Hernando County finds that the expenditure of such funds or donations is for a public purpose and is an authorized expenditure.

**SECTION 10. NOTIFICATION BY CLERK**

The Clerk of Circuit Court is directed to notify the Hernando county Supervisor of Elections and the Florida Department of Revenue immediately of the adoption of

this ordinance and the Clerk is directed to notify the Department of Revenue within ten (10) days of the approval by referendum of the ordinance levying the sales surtax and of the time period during which the sales surtax shall be levied in accordance with Section 212.054(6), Florida Statutes.

**SECTION 12. SEVERABILITY**

If any subsection, sentence, clause phrase or portion of these sections is for any reason held invalid or unconstitutional by a 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 remainder of the chapter.

**SECTION 13. INCLUSION**

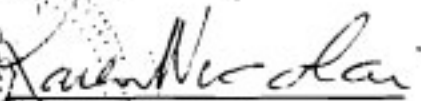
It is the intention of the Board of County Commissioners and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of Ordinances, Hernando County, Florida, and the sections of this ordinance may be renumbered to accomplish such intention.

**SECTION 14. EFFECTIVE DATE**

This ordinance shall take effect upon receipt of the acknowledgement of its filing in the Office of the Secretary of State, State of Florida.

**ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS** in Regular Session  
this 1st day of August, 1995 A.D.

Attest:

  
KAREN NICOLAI  
Clerk

**BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA**

By:

  
JOHN RICHARDSON  
Chairman