

ORDINANCE NO. 96-17

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 A TOTAL OF FIVE (5) YEARS BEGINNING FEBRUARY 1, 1997; PROVIDING FOR DISTRIBUTION PURSUANT TO INTERLOCAL AGREEMENT; DIRECTING SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON NOVEMBER 5, 1996; PROVIDING BALLOT LANGUAGE; PROVIDING THAT THE SURTAX BE USED TO RECONSTRUCT, REPAIR AND PAVE LOCAL ROADS; 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 THE REPEAL OF ORDINANCE 96-03; 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,

reconstruct, repair and pave local roads.

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 repair, reconstruction, design and paving of local roads.

WHEREAS, Hernando County has an extensive local road network comprised of both collector and residential roads.

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 infrastructure 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. DEFINITION

For the purpose of this ordinance, local infrastructure is defined as the county's local road system.

SECTION 3. SPECIAL REFERENDUM ELECTION

Local sales tax imposed in Section 1 of this ordinance shall not take effect 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 November 5, 1996 General Election as required by this

ordinance.

SECTION 4. LENGTH OF IMPOSITION OF LOCAL SALES TAX

A one (1%) percent sales tax shall be imposed effective February 1, 1997 and ending January 31, 2002 unless an extension or new imposition of sales tax is approved by the electors of Hernando County.

SECTION 5. 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 6. HOLDING THE SPECIAL REFERENDUM ELECTION

The Supervisor of Elections of Hernando County is hereby directed to hold a special referendum election on November 5, 1996 in conjunction with the General Election.

SECTION 7. 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 SALES TAX FOR REPAIR ,RECONSTRUCTION
AND PAVING OF LOCAL ROADS**

Shall Hernando County levy a one (1%) percent sales tax for five (5) years commencing February 1, 1997, for the repair, reconstruction and paving of local roads.

_____ FOR THE SALES TAX
_____ AGAINST THE SALES TAX

SECTION 8. 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 9. 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, reconstruction, repair and paving of local roads.

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 11. 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 12. 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 13. REPEAL OF PRIOR ORDINANCE

Ordinance 96-03 is hereby repealed in its entirety .

SECTION 14. EFFECTIVE DATE

This ordinance shall take effect upon filing with the Department of State.

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS in Regular Session
this 13th day of August 1996 A.D.



Attest: Karen Nicolai
KAREN NICOLAI
Clerk

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

By: Hannah M. Robinson
HANNAH M. ROBINSON
Chairwoman