

ORDINANCE NO. 87-20

020258

FILED FOR RECORD  
CAROL WILLIAM BROWN, CLERK  
HERNANDO COUNTY, FLA.

'87 AUG 27 PM 3 58

AN ORDINANCE PERTAINING TO THE LEVY OF A ONE CENT DISCRETIONARY SALES TAX; PROVIDING FOR THE LEVY OF A 20% DISCRETIONAL SALES SURTAX; RECITING THE AUTHORITY FOR THE SALES SURTAX LEVY; ESTABLISHING A FIFTEEN YEAR DURATION ON THE TAX; ESTABLISHING A DISTRIBUTION RATIO FOR THE COUNTY AND MUNICIPALITY; PROVIDING FOR THE USE OF THE PROCEEDS OF SAID TAX; ESTABLISHING TRANSACTIONS SUBJECT TO THE SURTAX; PROVIDING FOR A REFERENDUM AND ESTABLISHING THE BALLOT; PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR INCLUSION IN THE HERNANDO COUNTY CODE.

BE IT ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA:

SECTION I LEVY OF 20% DISCRETIONAY SALES SURTAX. There is hereby imposed within Hernando County a discretionary sales surtax of 20% of any tax paid to the State pursuant to Chapter 212, Florida Statutes (except for the discretionary sales surtax).

SECTION II AUTHORITY FOR LEVY. The levy and imposition of the discretionary sales surtax is being made by this Ordinance pursuant to the provisions of §212.055, Florida Statutes.

SECTION III DURATION OF TAX. Subject to approval by the referendum required by Section 7 hereof, the levy and imposition of the 20% discretionary sales surtax shall be effective for fifteen (15) years from January 1, 1988 to December 31, 2002, both inclusive.

SECTION IV DISTRIBUTION RATIO. The proceeds of the surtax levied under this Ordinance shall be distributed to the County and the municipalities within the County, according to:

(1) An interlocal agreement between the Board of County Commissioners and the governing bodies of the municipalities representing a majority of the county population; or

(2) If there is no interlocal agreement, then according to the formula provided for in §218.62, Florida Statutes.

SECTION V USE OF PROCEEDS.

(1) The proceeds of the surtax hereby levied and imposed and any interest accrued shall be expended by the County and municipalities to finance, plan, and construct infrastructure.

(2) For purpose of this Ordinance, the term "infrastructure" means any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five (5) or more years and any land acquisition, land improvement, design and engineering costs related thereto.

(3) Counties and municipalities receiving proceeds under the provisions of this Ordinance may pledge such proceeds for the purpose of servicing new bond indebtedness incurred pursuant to law; provided however, bonds may not be issued by an jurisdiction more frequently than once per year.

(4) The proceeds from the discretionary sales surtax may be used to fund capital projects for roads, bridges, and other transportation facilities; drainage; parks and recreational facilities; jails and other law enforcement and detention facilities; government buildings, facilities, and qualified capital equipment; libraries; and water and waste disposal projects.

SECTION VI TRANSACTIONS SUBJECT TO SURTAX. The 20% discretionary sales surtax shall be levied and imposed as set forth in §212.055, Florida Statutes.

SECTION VII REFERENDUM.

(1) The imposition and levy of the 20% discretionary sales surtax shall be subject to the approval of such an imposition and levy by a majority of the electors of the county voting in the referendum on the surtax.

(2) A referendum on the 20% discretionary sales surtax is hereby called to be held on November 3, 1987.

(3) The question on the ballot shall be in substantially the following form:

DISCRETIONARY ONE CENT SALES TAX

Shall the levy of a one cent sales tax, limited to 15 years, be approved within Hernando County to fund capital projects for roads, bridges and other transportation facilities; drainage; parks and recreational facilities; jails and other law enforcement and detention facilities; government buildings, facilities and qualified capital equipment; and waste disposal projects; and senior citizen facilities?

\_\_\_\_\_ FOR the one cent sales tax

\_\_\_\_\_ AGAINST the one cent sales tax

(4) In the event a majority of the electors of the county voting in the referendum on the surtax vote for the one cent sales tax, the discretionary sales surtax shall commence on January 1, 1988.

(5) In the event a majority of the electors of the county voting in the referendum on the surtax vote against the one cent sales tax, this Ordinance shall become null and void.

SECTION VIII EFFECTIVE DATE. This Ordinance shall take effect immediately upon receipt of official acknowledgment from the office of the Secretary of State of Florida that this Ordinance has been filed with said office.

SECTION IX SEVERABILITY. It is declared to be the intent of the Board of County Commissioners that if any section, subsection, clause, sentence, phrase or provision of this Ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of the remaining portions of this Ordinance.

SECTION X INCLUSION IN THE CODE. It is the intention of the Board of County Commissioners of Hernando County, Florida, and it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of Hernando County, Florida. To this end, the sections of this Ordinance may be renumbered or relettered to accomplish such intention, and that the word "ordinance" may be changed to "section", "article", or other appropriate designation.

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS in Regular Session this 18<sup>th</sup> day of August, 1987.

(SEAL)

Attest: Harold W. Brown  
Harold William Brown  
Clerk

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA.

By: Leonard F. Tria Jr.  
Leonard F. Tria Jr.  
Chairman