

County Administrator - County Attorney 1)



ORDINANCE NO. 2024 - _____

AN ORDINANCE OF SANTA ROSA COUNTY, FLORIDA; REPEALING ORDINANCE 2016-14 AND 2024-03 AND IMPOSING A NEW LOCAL GOVERNMENT ONE CENT INFRASTRUCTURE SALES SURTAX IN SANTA ROSA COUNTY PURSUANT TO FLORIDA STATUTE 212.055(2) TO PROVIDE FOR INFRASTRUCTURE IMPROVEMENTS OF TRANSPORTATION, DRAINAGE AND STORMWATER, PUBLIC SAFETY INCLUDING LAW ENFORCEMENT AND FIRE, PUBLIC FACILITIES AND CAPITAL EQUIPMENT, RECREATION AND NATURAL RESOURCES, AND LAND CONSERVATION; PROVIDING FOR APPROVAL OF THE LEVY BY VOTERS IN A REFERENDUM; PROVIDING FOR DISTRIBUTION; PROVIDING BALLOT LANGUAGE; PROVIDING A GENERAL DESCRIPTION OF THE PROJECTS TO BE FUNDED BY THE SURTAX; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 212.055, Florida Statutes, (the local sales tax law) authorizes Santa Rosa County to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Santa Rosa County, as provided in Chapter 212, Florida Statutes, subject to referendum approval; and

WHEREAS, the revenues of the local sales tax shall be distributed in accordance with Florida Statutes 218.62; and

WHEREAS, Santa Rosa County seeks to supplement the existing ½ cent local option sales tax by increasing the amount to 1 cent and dedicating the increase received to transportation infrastructure; and

WHEREAS, infrastructure and revenue diversification were board priorities established for the 2025 fiscal budget development, the Board now finds that there is great need on the part of Santa Rosa County to fund additional road improvements and infrastructure projects with an increase to the existing sales tax and if the referendum is approved November 5, 2024 by majority of voters a Transportation Impact Fee, paid by new

growth, will be implemented according to notice; and

WHEREAS, the original five year infrastructure Half-Cent Local Option Sales Tax was passed by approximately two-thirds of Santa Rosa County voters on August 30, 2016 and went into effect January 1, 2017; and

WHEREAS, the original ballot language was “shall a one half cent sales tax be levied to fund law enforcement/fire and public safety facilities and equipment, transportation and drainage improvements, infrastructure projects/public facilities, recreation/natural resources and capital equipment. The tax will be levied for a period of five (5) years.”; and

WHEREAS, the original infrastructure Half-Cent Local Option Sales Tax was extended by 70% of Santa Rosa County voters on November 3, 2020 and is now set to expire December 31, 2026; and

WHEREAS, subsection 212.054(5), Florida Statutes, provides that no surtax shall terminate on any day other than December 31st; and

WHEREAS, subsection 212.054(5), Florida Statutes, provides that all new surtaxes must commence on January 1.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA ROSA COUNTY, FLORIDA:

SECTION 1. Authorization and Legislative Findings. This Ordinance is authorized by Chapters 125 and 212, Florida Statutes, and other applicable laws. The Board of County Commissioners of Santa Rosa County (“Board”) finds and declares that all statements set forth in the preamble of this Ordinance are true and correct and are hereby incorporated by reference as legislative findings.

SECTION 2. IMPOSITION OF LOCAL SALES TAX. Subject to approval by a majority of the electors of Santa Rosa County voting in the referendum to be held for this purpose on

November 5, 2024, there is hereby imposed a local government infrastructure sales surtax throughout the incorporated and unincorporated areas of Santa Rosa County on all transactions subject to the state sales tax imposed on transactions by Part I of Chapter 212, Florida Statutes (“Surtax”). The Surtax shall be at the rate of one percent (1%) of the sales price or actual value received and for each fractional part of \$1.00 of the sales price or actual value received. The Surtax shall be levied and imposed pursuant to sections 212.054 and 212.055(2), Florida Statutes, and the rules promulgated by the Florida Department of Revenue.

SECTION 3. SPECIAL REFERENDUM ELECTION. The local sales tax imposed in Section 2 of this Ordinance shall not take effect unless and until the local sales tax is approved by a majority of the electors of Santa Rosa County voting in a referendum election on the local sales tax held as required by this Ordinance. Said local sales tax shall take effect the first day of January, 2025.

SECTION 4. 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, ending on December 31, 2040.

SECTION 5. DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX. The revenues of the Surtax levied pursuant to this Ordinance shall be distributed to Santa Rosa County and the municipalities within in accordance with 212.055(2)(c)2., Florida Statutes, which provides for distribution according to the formula provided in section 218.62, Florida Statutes.

SECTION 6. USE OF SURTAX PROCEEDS. No less than 50% of the proceeds of the Surtax levied by this Ordinance shall be used by Santa Rosa County for transportation

infrastructure including building, constructing, and maintaining roads and bridges and the associated infrastructure. The remainder of the proceeds shall be used on the following:

- a) drainage and stormwater infrastructure
- b) public safety including law enforcement and fire
- c) public facilities and capital equipment
- d) recreation and natural resources

SECTION 7. HOLDING ELECTION. The Supervisor of Elections of Santa Rosa County is hereby directed to place the referendum election required by this Ordinance on the primary election to be held on November 5, 2024.

SECTION 8. BALLOT QUESTION. The Supervisor of Elections of Santa Rosa County shall cause the following question to be placed on the ballot of the referendum held as required by this Ordinance:

**FIX OUR ROADS & INFRASTRUCTURE
BY LEVYING A 1 CENT SURTAX**

Shall Santa Rosa County replace the existing half-cent sales tax with a one percent (one cent) sales surtax that will be used for building, constructing, and maintaining roads, bridges and other infrastructure, beginning January 1, 2025 for 15 years, and will be subject to review of a citizen oversight committee? No less than 50% of the proceeds will be used for transportation and if approved, transportation impact fees will take effect.

_____ **FOR THE ONE CENT SALES TAX**

_____ **AGAINST THE ONE CENT SALES TAX**

SECTION 9. REPEAL. Santa Rosa County Ordinance 2024-03, known as the Half-Cent Transportation Sales Tax approved April 4, 2024, is hereby repealed. Santa Rosa County Ordinance 2016-14 shall be repealed effective midnight December 31, 2024, if, and only if, the Surtax levied in Section 2 of this Ordinance is approved by a majority of the electors of Santa Rosa County voting in the referendum to be held for that purpose on November 5, 2024. If the Surtax levied in Section 2 of this Ordinance is not approved by a majority of the electors voting in the referendum election to be held on November 5, 2024, then Ordinance 2016-14 as amended shall remain in full force and effect until its expiration at midnight December 31, 2026.

SECTION 10. SEVERABILITY. If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, it is the intent of the Board that such invalidity shall not affect other provisions of this 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 11. CODIFICATION. The provisions of this ordinance shall become and be made a part of the code of laws and ordinances of the County of Santa Rosa. The sections of this ordinance may be renumbered or relettered to accomplish such, and the word “ordinance” may be changed to “section”, “article”, or any other appropriate word.

SECTION 12. EFFECTIVE DATE. This Ordinance shall take effect upon filing a certified copy of this Ordinance with the Department of State within ten (10) days after enactment.

PASSED AND ADOPTED by a vote of ___ yeas and ___ nay and ___ absent of the Board of County Commissioners of Santa Rosa County, Florida, on this 9th day of May 2024.

**BOARD OF COUNTY COMMISSIONERS
SANTA ROSA COUNTY, FLORIDA**

BY: _____
Sam Parker, Chairman

ATTEST:

Donald C. Spencer, Clerk of Court

DRAFT

From: Tom Dannheisser <TomD@santarosa.fl.gov>

Sent: Tuesday, April 23, 2024 3:22 PM

To: Sabrina White <sabrinaw@santarosa.fl.gov>

Cc: DeVann Cook <devannc@santarosa.fl.gov>; Brad Baker <BradB@santarosa.fl.gov>; Sabrina White <sabrinaw@santarosa.fl.gov>; Jayne Nicholas <JayneN@santarosa.fl.gov>

Subject: Readoption of Sales Tax ordinance for November 5 election

Commissioners

We have been advised by DOR that we need to modify the recently adopted ordinance , placing the 1/2 cent local option infrastructure tax on the November general election. The ordinance the BCC approved for referendum would have added a new ½ cent local option infrastructure tax to the existing ½ cent local option infrastructure tax resulting in a total 1 cent.

DOR is of the view that the local option sales tax must be **either “½ cent” or “1 cent”, not a second additional “½ cent”**.

We will place on Thursday’s agenda authorization to advertise the modified ordinance and associated ballot language. A draft of the ordinance, which will be finalized prior to vote on its adoption at the May 9, 2024, BCC meeting will be distributed tomorrow.

Please contact me and/or Sabrina if you have any questions.

Tom

Thomas V. Dannheisser
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