

ORDINANCE NUMBER 2026-___

AN ORDINANCE OF ESCAMBIA COUNTY, FLORIDA, DIRECTING THE SUPERVISOR OF ELECTIONS TO PLACE A REFERENDUM QUESTION ON THE GENERAL ELECTION BALLOT OF ESCAMBIA COUNTY ON NOVEMBER 3, 2026 TO EXTEND, PURSUANT TO SECTION 212.055, FLORIDA STATUTES, THE AUTHORITY TO LEVY THE ONE-CENT LOCAL OPTION SALES TAX IMPOSED BY ORDINANCE 2014-32 FOR TEN YEARS; PROVIDING THAT, SUBJECT TO APPROVAL BY REFERENDUM OF THE VOTERS OF THE COUNTY ON NOVEMBER 3, 2026, THE LEVY WILL BE EFFECTIVE FROM JANUARY 1, 2029 THROUGH DECEMBER 31, 2038; PROVIDING BALLOT LANGUAGE; DIRECTING THE CLERK TO THE BOARD OF COUNTY COMMISSIONERS TO ADVERTISE NOTICE OF SUCH REFERENDUM ELECTION IN ACCORDANCE WITH FLORIDA LAW; PROVIDING FOR DISTRIBUTION OF PROCEEDS TO THE COUNTY AND MUNICIPALITIES PURSUANT TO LAW OR INTERLOCAL AGREEMENT; PROVIDING FOR USE OF REVENUES; PROVIDING FOR NOTICES TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, by referendum held on November 4, 2014, the voters of Escambia County approved the imposition of a one-cent Local Option Sales Tax for a period of eleven years; and

WHEREAS, such authority by Escambia County to levy a one-cent Local Option Sales Tax will expire on December 31, 2028, unless renewed by referendum of the voters of the County pursuant to Section 212.055, Florida Statutes, as amended; and

WHEREAS, as a result, the Board of County Commissioners has determined it will be in the best interest of the public health, safety and welfare of the citizens of Escambia County to extend the authority to levy a one-cent Local Option Sales Tax for an additional ten years as permitted under Florida law.

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

Section 1. Local Option Sales Tax Levy Extended. Pursuant to the authorization granted by Section 212.055, Florida Statutes, and by other applicable law, the levy of a one cent Local Option Sales Tax established by Ordinance 2014-32 and approved by the voters of Escambia County by referendum for an eleven-year period from January 1, 2018 through December 31, 2028, is hereby extended for an additional ten years. The Local Option Sales Tax shall be in effect throughout the incorporated and unincorporated areas of Escambia County, Florida for a ten-year period from January 1, 2029 through December 31, 2038. Pursuant to Section 212.054(5), Florida Statutes, the tax shall take effect on January 1, 2029. The tax shall be levied and imposed in accordance with Chapter 212, Florida Statutes, and the rules promulgated by the Department of Revenue.

Section 2. Referendum Election. The extension of the authority to levy the one cent Local Option Sales Tax imposed in Section 1 of this Ordinance shall not take effect unless and until the extension is approved by a majority of the electors of Escambia County voting in the referendum election required by this Ordinance, with the results to be determined by the election results certified by the Department of State.

Section 3. Holding Referendum Election. To that end, the Supervisor of Elections of Escambia County is hereby directed to hold a referendum election required by this Ordinance on November 3, 2026, during and as a part of the General Election of Escambia County, Florida.

Section 4. Ballot Question. The Supervisor of Elections of Escambia County shall cause the following question to be placed on the ballot for such referendum election:

**GENERAL ELECTION
NOVEMBER 3, 2026**

**CONTINUE THE COUNTY-WIDE ONE-CENT (1¢)
SALES TAX FOR INFRASTRUCTURE / PUBLIC FACILITIES**

Shall the one-cent (1¢) sales tax first approved by the voters in 1992 and renewed in 1997, 2006 and 2014, continue to be collected from January 1, 2029, through December 31, 2038, to provide for law enforcement/fire and public safety facilities and equipment, transportation and drainage improvements, infrastructure projects/public facilities, recreation/natural resources, jail/court facilities, capital equipment, community services, and economic development projects per section 212.055(2)(d)3., Florida Statutes?

FOR THE ONE-CENT (1¢) SALES TAX _____

AGAINST THE ONE-CENT (1¢) SALES TAX _____

Section 5. Advertisement. The Clerk to the Board of County Commissioners shall ensure that notice of the referendum election mandated by this Ordinance is advertised in accordance with Florida law.

Section 6. Distribution of Proceeds of the Local Option Sales Tax. The proceeds of the Local Option Sales Tax levied under this Ordinance shall be distributed to the County and other municipalities within Escambia County in accordance with Section 212.055(2)(c), Florida Statutes.

Section 7. Use of Revenues. Proceeds of the tax and any interest accrued thereto shall be expended within Escambia County in accordance with Section 212.055, Florida Statutes, general law, special act, or as approved by a majority of the voters casting ballots in the referendum election.

Section 8. Notice to Department of Revenue of Pending Referendum. The Board of County Commissioners shall notify the Department of Revenue by October 1, 2026, that the referendum election is scheduled to occur on November 3, 2026.

Section 9. Notice to Department of Revenue of Approval of Referendum. The Board of County Commissioners shall notify the Department of Revenue within ten (10) days of the approval of the referendum, but no later than November 14, 2026, of the fact that the referendum

was approved, the time period during which the surtax be in effect, the rate, a certified copy of this Ordinance and any other information as the Department may prescribe by rule.

Section 10. Severability. If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any Court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 11. Effective Date. This Ordinance shall become effective upon filing with the Department of State. The surtax imposed in Section 1 shall become effective on January 1, 2029 and following the issuance of a certificate by the Department of State evidencing that a majority of the electors voting in the referendum election held on November 3, 2026, voted for the measure and shall continue until the expiration of the levy on December 31, 2038, at which time it shall be deemed repealed without further action by the Board.

DONE AND ENACTED this ____ day of _____, 2026.

**BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA**

By: _____
Ashlee M. Hofberger, Chair

ATTEST: Pam Childers
Clerk of the Circuit Court

Date Executed: _____

By: _____
Deputy Clerk

(Seal)

Approved as to form and legal
sufficiency.

By/Title: _____
Date: 6/11/26

ENACTED: _____

FILED WITH DEPARTMENT OF STATE: _____

EFFECTIVE: _____