

**ORDINANCE NO.: 2024 -\_\_**

AN ORDINANCE IMPOSING A LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF ONE-CENT ON CERTAIN TRANSACTIONS OCCURRING WITHIN HERNANDO COUNTY FROM WHICH TAXES ARE PAYABLE TO THE STATE OF FLORIDA UNDER THE PROVISIONS OF FLA. STAT. CHAPTER 212, FOR A PERIOD OF THIRTY (30) YEARS, BEGINNING JANUARY 1, 2025; PROVIDING FOR AUTHORIZATION; PROVIDING FOR THE INCORPORATION OF RECITALS; PROVIDING FOR THE LEVY OF THE LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX; PROVIDING FOR THE DISTRIBUTION AND USE OF THE SURTAX'S REVENUES; PROVIDING FOR A COUNTYWIDE REFERENDUM; PROVIDING FOR A PERFORMANCE AUDIT; PROVIDING FOR A CITIZEN OVERSIGHT ADVISORY COMMITTEE; PROVIDING FOR THE SUNSET OF THE ORDINANCE AND FOR THE SURVIVAL OF SPECIFIED RESTRICTED USES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Fla. Stat. § 212.055(2) authorizes the Hernando County Board of Commissioners (the "Board") to levy a 1.0 percent (1%) local government infrastructure sales surtax

1 upon transactions occurring within Hernando County (the “County”) that are taxable under Fla. Stat.  
2 Chapter 212, Part I; and;

3 WHEREAS, a 1.0 percent (1%) surtax will result in a ONE-CENT (1¢) surtax on each ONE  
4 AND NO/100 DOLLAR (\$1.00) sale; and,

5 WHEREAS, Fla. Stat. § 212.055(2)(d) authorizes a local government that receives proceeds  
6 from the surtax to finance, plan, construct, reconstruct, renovate and improve infrastructure, as that  
7 term is defined in Fla. Stat. § 212.055(2)(d)1; and,

8 WHEREAS, the County and the City of Brooksville (the “City”) are presently without  
9 sufficient fiscal and monetary resources to adequately fund their infrastructure needs; and,

10 WHEREAS, in accordance with Fla. Stat. § 212.055(2), the County and the City may utilize  
11 surtax proceeds to finance, plan, construct, reconstruct, renovate, and improve needed infrastructure,  
12 along with the long-term maintenance and useful life extension of capital assets (e.g., roads, law  
13 enforcement facilities, vehicles and equipment, fire and emergency medical services stations and  
14 related public safety vehicles, alternative transportation facilities, storm water and water quality  
15 facilities, library improvements, public parks and recreational facilities, coastal erosion management  
16 projects, and other infrastructure authorized by law, for the use and benefit of their citizens; and,

17 WHEREAS, a brief description of the projects to be funded from the local infrastructure sales  
18 surtax proceeds is set forth in the ballot language contained in this Ordinance; and,

1           WHEREAS, the provision of infrastructure improvements of the types described herein  
2 promotes the safe, efficient and uninterrupted provision of numerous general and essential public  
3 services by the County and the City; and,

4           WHEREAS, the provision of public infrastructure improvements is a matter of great public  
5 concern to the citizens of the County and the City, as it facilitates economic development, increases  
6 employment opportunities, and enhances the quality of life; and,

7           WHEREAS, Fla. Stat. §§ 212.055(2) and (10), require the voters' approval in a countywide  
8 referendum election held at a general election prior to the levy of the local government infrastructure  
9 sales surtax; and,

10          WHEREAS, Fla. Stat. § 212.054(5) provides that all new surtaxes must commence on  
11 January 1<sup>st</sup>; and,

12          WHEREAS, Fla. Stat. § 212.054(5) provides that no surtax will terminate on any day other  
13 than December 31<sup>st</sup>; and,

14          WHEREAS, the Board finds that it serves a public purpose and that it is in the public interest  
15 to adopt this Ordinance and fund the types of infrastructure projects described herein.

16          NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY  
17 COMMISSIONERS OF HERNANDO COUNTY:

18           **Section 1. Authorization.**

19           This Ordinance is authorized by Fla. Stat. § 212.055(2).

**Section 2. Incorporation of Recitals.**

The foregoing recitals constitute essential findings of fact by the Board, and accordingly are fully incorporated into this Ordinance by reference.

**Section 3. Levy of Local Government Infrastructure Sales Surtax.**

Subject to approval by a majority of the electors of Hernando County voting in the referendum to be held for this purpose on November 5, 2024, there is hereby a levy of a local government infrastructure sales surtax throughout the incorporated and unincorporated areas of Hernando County on all transactions subject to the state sales tax imposed on transactions by Fla. Stat. Chapter 212, Part I (the “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 Fla. Stat. §§ 212.054 and 212.055(2), and applicable rules that have been promulgated by the Florida Department of Revenue. The Surtax shall be levied for a 30-year period commencing January 1, 2025, and continuing in full force and effect through and including December 31, 2054.

**Section 4. Distribution and Use of Surtax Revenues.**

(a) The Florida Department of Revenue shall distribute the Surtax’s proceeds directly to the County and the City according to the formula set forth in Fla. Stat. § 218.62, as it may be amended.

(b) Sales surtax proceeds distributed to the County and the City shall be used to fund, procure, plan, design, construct, and maintain infrastructure, as that term is defined by Fla. Stat. §

212.055(2), as it may be amended, which shall be limited to the following types of projects: [to be added by Administration].

(c) Any expenditure or use of funds derived from the surtax shall comply with the limitations imposed in Fla. Stat. § 212.055(2), as it may be amended.

#### **Section 5. Countywide Referendum.**

(a) The Surtax shall not be levied unless it is approved by a majority of the electors of Hernando County voting in a referendum election.

(b) The Hernando County Supervisor of Elections is hereby respectfully requested to hold such referendum election on November 5, 2024.

(c) The Hernando County Supervisor of Elections shall place the following question on the ballot for the General Election to be held on November 5, 2024:

WHOLE CENT FOR HERNANDO

SHALL A ONE-CENT SALES SURTAX BE LEVIED, BEGINNING IN 2025 AND CONTINUING THROUGH 2054, AND SHARED BETWEEN HERNANDO COUNTY AND THE CITY OF BROOKSVILLE, FOR [to be inserted by Administration]?

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

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

1 (d) The County Administrator shall provide the Hernando County Supervisor of Elections  
2 with a Spanish-language translation of the ballot title and question, as required by 52 U.S.C. §  
3 10503, on or before August 20, 2024.

4 (e) The Hernando County Clerk of Court and Comptroller, as the Clerk of the Board,  
5 shall be responsible for publication of the required notice of said election in English and Spanish,  
6 as required by Fla. Stat. § 100.342 and 52 U.S.C. § 10503. The Hernando County Clerk of Court and  
7 Comptroller shall provide proof of publication to the County Administrator and to the Hernando  
8 County Supervisor of Elections.

9 (f) The Board shall be responsible for all costs that may be incurred by the Hernando  
10 County Supervisor of Elections in relation to the referendum.

11 (g) The Hernando County Clerk of Court and Comptroller shall, as the Clerk of the  
12 Board, provide to the Florida Department of Revenue the certified copies of notices that are required  
13 by Fla. Stat. § 212.054(7)(a) and (b).

14 **Section 6. Performance Audit.**

15 (a) In accordance with Fla. Stat. § 212.055, the Hernando County Clerk of Court and  
16 Comptroller shall provide a certified copy of this Ordinance to the Office of Program Policy Analysis  
17 and Government Accountability (“OPPAGA”) no later than 180 days before the November 5, 2024  
18 referendum.

1 (b) The County Administrator, the County Attorney, and their respective designees shall  
2 do all things necessary to assist in the performance and completion of OPPAGA's performance  
3 audit.

4 (c) Upon receipt of the performance audit report and at least sixty (60) days before the  
5 November 5, 2024 referendum, the County Administrator shall cause the audit report, including any  
6 findings, recommendations, or other accompanying documents to be available on the County's  
7 website. The audit report shall remain on the County's website for at least two (2) years from the  
8 date of posting.

9 **Section 7. Citizen Oversight Advisory Committee.**

10 (a) The Board shall, by resolution, establish a three-member citizen oversight advisory  
11 committee (the "Committee") to provide for citizen review of its expenditures of the Surtax's  
12 proceeds, as soon as reasonably possible after the effective date of the Surtax, but not later than the  
13 date on which the Board first expends proceeds from the Surtax.

14 (b) The Committee shall serve as an advisory and reporting body to the Board. The  
15 Committee shall provide an annual report to the Board on the Board's expenditure of the Surtax's  
16 proceeds, on or before a date set by the Board's budget calendar, of each fiscal year in which the  
17 Board expends proceeds from the Surtax.

18 (c) The Committee, its members, and all its proceedings shall be governed by and comply  
19 with all applicable laws, including without limitation (1) the Florida Government in the Sunshine

1 Law, Fla. Stat. Chapter 286, (2) the Florida Public Records Law, Fla. Stat. Chapter 119, and (3) the  
2 Florida Public Ethics Code, Fla. Stat. Chapter 112.

3 (d) The City of Brooksville is encouraged, but not required, to establish a committee or  
4 committees to provide citizen oversight of their expenditures of Surtax proceeds.

5 **Section 8. Sunset Date; Survival of Certain Restricted Uses.**

6 (a) Sunset. In all events, this Ordinance shall be in effect only through December 31,  
7 2054, after which date it shall, without further action by the Board, be of no further force and effect,  
8 and the sales surtax levied hereunder shall terminate.

9 (b) Survival of Restrictions on Use of Sales Surtax Proceeds. Notwithstanding the  
10 provisions of subsection (a) for the expiration of this Ordinance, the restrictions hereby imposed  
11 concerning the distribution and use of sales surtax proceeds, as well as the proceeds of any debt  
12 payable from sales surtax proceeds, and all interest and other investment earnings on either of them,  
13 shall survive the expiration of this Ordinance and shall be fully enforceable in a court of competent  
14 jurisdiction.

15 **Section 9. Severability.** It is declared to be the intent of the Board of County  
16 Commissioners that if any section, subsection, clause, sentence, phrase, or provision of this  
17 ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the  
18 validity of the remaining portions of this ordinance.

19 **Section 10. Inclusion in the Code.** The codifier of the Hernando County Code (the “Code”)  
20 is directed to codify sections 1, 2, 3, 4, 7, and 8 of this ordinance as a new Article IX, Chapter 27



1 of the Code. The remaining sections shall not be codified, but shall be in full force and effect as  
2 provided by law. To this end, the sections of this ordinance may be renumbered or re-lettered to  
3 accomplish such intention, and that the word “ordinance” may be changed to “section,” “article,”  
4 or any other appropriate designation.

5 **Section 11. Conflicting Provisions Repealed.** All ordinances or parts of ordinances in  
6 conflict with the provisions of this ordinance are hereby repealed.

7 **Section 12. Effective Date.** This ordinance shall take effect immediately upon receipt of  
8 official acknowledgment from the office of the Secretary of State of Florida that this ordinance has  
9 been filed with said office.

10 **BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF**  
11 **HERNANDO COUNTY** in Regular Session this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

12  
13 **BOARD OF COUNTY COMMISSIONERS**  
14 **HERNANDO COUNTY, FLORIDA**  
15  
16  
17

18 Attest: \_\_\_\_\_  
19 DOUGLAS CHORVAT, JR.  
20 Clerk and Comptroller  
21

By: \_\_\_\_\_  
ELIZABETH NARVERUD  
Chair

22 Approved for Form and Legal Sufficiency  
23  
24  
25  
26

\_\_\_\_\_  
County Attorney