

LOCAL GOVERNMENT INFRASTRUCTURE SURTAX
FLA. STAT. § 212.055(2)
2026 TIMELINE

DATE	TASK
Ten Days Prior to Public Hearing	BOCC Publishes Notice of the Public Hearing at Which It Will Consider Ordinance (Fla. Stat. § 212.054(6) referring to Fla. Stat. § 125.66(2)(a))
Ten Days Prior to Public Hearing	BOCC Publishes Economic Impact Statement for Proposed Ordinance (Fla. Stat. § 125.66(3))
Ten Days Prior to Public Hearing	Negotiate and Approve Interlocal Agreement with Brooksville Unless Relying on Statutory Distribution Formula (Fla. Stat. § 212.055(2)(c))
Prior to March 19, 2026	BOCC Adopts Ordinance Placing Referendum on Ballot at Public Hearing (Fla. Stat. § 212.055(2)(a)(1))
After Ordinance Enactment but No Later than May 8, 2026 (No Later than 180 Days Before Referendum Date)	County Provides Ordinance to Office of Program Policy Analysis and Government Accountability (“OPPAGA”) (Fla. Stat. § 212.055(11)(b)(1))
After Ordinance Enactment but No Later than August 18, 2026	HCSO to Provide Spanish Language Versions to County, Clerk, and the SOE of (1) ballot title and question, and (2) notice of referendum election (Fla. Stat. § 100.342 and 52 U.S.C. § 10503)
After Ordinance Enactment but No Later than August 18, 2026	Provide Ballot Title & Question to the SOE (Fla. Stat. § 212.055(2)(b) referring to Fla. Stat. § 101.161)

After Ordinance Enactment but No Later than October 1, 2026	BOCC Provides Notice of the Ordinance's Enactment to FDOR (Fla. Stat. § 212.054(7)(b))
No Later than July 7, 2026 (Within 60 Days of OPPAGA's Receipt of Ordinance from County)	OPPAGA Procures CPA to Conduct Program Performance Audit (Fla. Stat. § 212.055(11)(b)(2))
Approx. May-September, 2026	Program Performance Audit Process (Fla. Stat. § 212.055(11))
By September 4, 2026 (At Least 60 Days Before Referendum Date)	Audit Completed & Audit Report Posted on County's Website (Fla. Stat. § 212.055(11)(b)(3))
November 3, 2026 (General Election)	Referendum Election (Fla. Stat. § 212.055(10) referring to Fla. Stat. § 97.021)
November 16, 2026 (Must Be within 10 Days of Referendum's Passage, but No Later than November 16 th of the Year Preceding Collection of Surtax)	Notice to FDOR of the Referendum's Passage (Fla. Stat. § 212.054(7)(a))
January 1, 2027	Surtax Effective (Fla. Stat. § 212.054(5))