

**ORDINANCE NO.: 2026 -\_\_**

AN ORDINANCE IMPOSING A LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF ONE-HALF 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 FIVE (5) YEARS, BEGINNING JANUARY 1, 2027; 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 one-half (½) percent local government infrastructure sales

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

3             WHEREAS, a one-half (½) percent local government infrastructure sales surtax will result  
4     in a ONE-HALF CENT (.5¢) surtax on each ONE 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, the Board finds it necessary to enhance funding for law enforcement services,  
11     law enforcement equipment including body-worn cameras, patrol vehicles, vessels, rotorcraft, and  
12     high liability training infrastructure within the County and the City; and,

13            WHEREAS, the Board desires to formally adopt this Ordinance imposing the surtax, subject  
14     to voter approval, as required by law; and,

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

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

1 WHEREAS, the provision of infrastructure improvements of the types described herein is  
2 a matter of great public concern to the citizens of the County and the City, as it facilitates economic  
3 development, increases employment opportunities, and enhances the quality of life; and,

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

7 WHEREAS, Fla. Stat. § 212.054(5) provides that all new surtaxes must commence on  
8 January 1; and,

9 WHEREAS, Fla. Stat. § 212.054(5) provides that no surtax will terminate on any day other  
10 than December 31; and,

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

13 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY  
14 COMMISSIONERS OF HERNANDO COUNTY:

15 **Section 1. Authorization.**

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

17 **Section 2. Incorporation of Recitals.**

18 The foregoing recitals constitute essential findings of fact by the Board, and accordingly are  
19 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 3, 2026, 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 will be at the rate of a ½ (0.5) cent 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 will be levied and imposed pursuant to Fla. Stat. §§ 212.054 and 212.055(2), and the applicable rules that have been promulgated by the Florida Department of Revenue. The tax will be levied for a five-year period commencing January 1, 2027 and continuing in full force and effect through and including December 31, 2031.

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

(a) The Florida Department of Revenue will 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 will be used to support the Sheriff's planning, construction, maintenance, and procurement of body-worn cameras, patrol vehicles, vessels, rotorcraft, and high-liability training infrastructure, as that term is defined by Fla. Stat. § 212.055(2), as it may be amended.

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

3 **Section 5. Countywide Referendum.**

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

6 (b) The Hernando County Supervisor of Elections is hereby respectfully requested to hold  
7 such referendum election on November 3, 2026.

8 (c) The Hernando County Supervisor of Elections will place the following question on  
9 the ballot for the General Election to be held on November 3, 2026:

10 One-Half Cent Sales Surtax for Law Enforcement, Body-Worn Cameras, and Public  
11 Safety

12 In order to fund the Hernando County Sheriff's Office's acquisition of law  
13 enforcement infrastructure, as defined by law, to include, but not be limited to,  
14 body-worn cameras, shall Hernando County levy a one-half cent sales surtax,  
15 beginning in 2027 and continuing through 2031, with proceeds shared between  
16 Hernando County and the City of Brooksville, subject to independent citizen  
17 oversight?

18 \_\_\_\_ YES- For the one-half cent sales surtax

19 \_\_\_\_ NO- Against the one-half cent sales surtax

1           (d)     The Hernando County Sheriff will provide the Hernando County Supervisor of  
2     Elections and the Hernando County Clerk of Court and Comptroller with a Spanish-language  
3     translation of both (1) the ballot title and question, and (2) the notice of referendum election, as  
4     required by Fla. Stat. § 100.342 and 52 U.S.C. § 10503, on or before August 18, 2026.

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

10          (f)     The Board will be responsible for all costs, if any, that may be incurred by the  
11     Hernando County Supervisor of Elections in relation to the referendum.

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

15           **Section 6. Performance Audit.**

16          (a)     In accordance with Fla. Stat. § 212.055, the Hernando County Clerk of Court and  
17     Comptroller will provide a certified copy of this Ordinance to the Office of Program Policy Analysis  
18     and Government Accountability (“OPPAGA”) no later than 180 days before the November 3, 2026  
19     referendum.

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

4           (c)     Upon receipt of the performance audit report and at least sixty (60) days before the  
5     November 3, 2026 referendum, the County Administrator will 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 will remain on the County's website for at least two (2) years from the date  
8     of posting.

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

10          (a)     The Board will, 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 will serve as an advisory and reporting body to the Board. The  
15     Committee will 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 will 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 will be in effect only through December 31,  
7 2031, after which date it will, without further action by the Board, be of no further force and effect,  
8 and the sales surtax levied hereunder will 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 will survive the expiration of this Ordinance and will 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 will 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 X, Chapter 27 of



1 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 will 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 **BOARD OF COUNTY COMMISSIONERS**  
13 **HERNANDO COUNTY, FLORIDA**  
14  
15  
16

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

By: \_\_\_\_\_  
JERRY CAMPBELL  
Chairman

21 Approved for Form and Legal Sufficiency  
22  
23

24   
25 Jon A. Jouben  
26 County Attorney