



SANTA ROSA COUNTY BOARD OF COMMISSIONERS

Administrative Offices | 6495 Caroline Street, Suite M | Milton, Florida 32570-4592

JAYER WILLIAMSON, District 1
ROBERT A. "BOB" COLE, District 2
W. D. "DON" SALTER, District 3
ROB WILLIAMSON, District 4
R. LANE LYNCHARD, District 5

TONY GOMILLION, County Administrator
ROY V. ANDREWS, County Attorney
JAYNE BELL, OMB Director

MEMORANDUM

TO: Board of Commissioners
FROM: Tony Gomillion, County Administrator
DATE: May 16, 2016
SUBJECT: Sales Tax Ordinance & Ballot Language

DISCUSSION

At the May 12, 2016 Board of Commissioners meeting ballot language options were discussed for both a ½ cent surtax for the funding of courthouse construction as well as a ½ cent surtax for funding of infrastructure. The attached language represents the selected and amended final ballot language.

COMPLETION

If approved, the ballot language will be supplied to the Supervisor of Elections prior to June 1st for inclusion on the August 2016 primary ballot. In addition, a public hearing is scheduled for June 9, 2016 to approve the related ordinance.

SALES TAX FOR COURTHOUSE

“Shall a one half cent sales tax be levied to fund the construction of a new Courthouse/Judicial Center adjacent to the existing courthouse. The tax will be levied for a period of Five (5) years and generate, by present estimate, approximately \$35 million.”

_____ **FOR THE ONE HALF CENT SALES TAX**

_____ **AGAINST THE ONE HALF CENT SALES TAX**

ORDINANCE NO. 2016 - _____

AN ORDINANCE OF SANTA ROSA COUNTY, FLORIDA, IMPOSING A LOCAL GOVERNMENT ONE HALF CENT INFRASTRUCTURE SALES SURTAX IN SANTA ROSA COUNTY FOR CONSTRUCTION OF A COURTHOUSE/JUDICIAL CENTER ADJACENT TO THE EXISTING COURTHOUSE; PROVIDING FOR APPROVAL OF THE LEVY BY VOTERS IN A REFERENDUM; PROVIDING THE TIME LENGTH OF IMPOSITION; 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 half percent (.5%) local option infrastructure sales surtax upon taxable transactions occurring within Santa Rosa County, as provided in Section 212.054; and

WHEREAS, a brief description of the project to be funded from the revenue is set forth in the language contained in this ordinance, as well as the ballot language; and

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

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

SECTION 1. IMPOSITION OF LOCAL SALES TAX. Pursuant to the authorization granted by the local sales tax law and other applicable laws, there is hereby imposed a one half percent (.5%) local sales tax upon taxable transactions occurring within Santa Rosa County.

SECTION 2. SPECIAL REFERENDUM ELECTION. The local sales tax imposed in Section 1 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, 2017.

SECTION 3. LENGTH OF IMPOSITION OF LOCAL SALES TAX. The local sales tax imposed hereby shall be effective for Five (5) years from the date of levy, ending on December 31, 2021.

SECTION 4. DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX. In accordance with the local sales tax law, revenues of the local sales tax hereby imposed shall be distributed in accordance with Florida Statutes 218.62.

SECTION 5. 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 August 30, 2016.

SECTION 6. 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:

SALES TAX FOR COURTHOUSE

“Shall a one half cent sales tax be levied to fund the construction of a new Courthouse/Judicial Center adjacent to the existing courthouse. The tax will be levied for a period of Five (5) years and generate, by present estimate, approximately \$35 million.”

_____ **FOR THE ONE HALF CENT SALES TAX**

_____ **AGAINST THE ONE HALF CENT SALES TAX**

SECTION 7. USE OF REVENUES. The proceeds shall be used for the items identified above.

SECTION 8. 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 9. 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 10. EFFECTIVE DATE. This Ordinance shall take effect upon filing of 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 ____ nays and ____ absent of the Board of County Commissioners of Santa Rosa County, Florida, on the __ day of _____, 2016.

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

BY: _____
Lane Lynchard, Chairman

ATTEST:

Donald C. Spencer, Clerk of Court

I, Donald C. Spencer, Clerk of Court of Santa Rosa County, Florida, do hereby certify that the same was adopted and filed of record and sent electronically to the Secretary of the State of Florida, on this _____ day of _____, 2016.

Donald C. Spencer, Clerk of Court

SALES TAX FOR INFRASTRUCTURE

“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.”

_____ **FOR THE ONE HALF CENT SALES TAX**

_____ **AGAINST THE ONE HALF CENT SALES TAX**

ORDINANCE NO. 2016 - _____

AN ORDINANCE OF SANTA ROSA COUNTY, FLORIDA, IMPOSING A LOCAL GOVERNMENT ONE HALF CENT INFRASTRUCTURE SALES SURTAX IN SANTA ROSA COUNTY TO PROVIDE FOR LAW ENFORCEMENT/FIRE AND PUBLIC SAFETY FACILITIES AND EQUIPMENT, TRANSPORTATION AND DRAINAGE IMPROVEMENTS, INFRASTRUCTURE PROJECTS/PUBLIC FACILITIES, RECREATION/NATURAL RESOURCES AND CAPITAL EQUIPMENT; PROVIDING FOR APPROVAL OF THE LEVY BY VOTERS IN A REFERENDUM; PROVIDING THE TIME LENGTH OF IMPOSITION; 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.

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SECTION 4. DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX. In

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County shall cause the following question to be placed on the ballot of the referendum held as required by this Ordinance:

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

BY: _____
Lane Lynchard, Chairman

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