

ORDINANCE NO. 16-008

AN ORDINANCE LEVYING A LOCAL GOVERNMENT INFRASTRUCTURE 0.5 PERCENT SURTAX ON CERTAIN TRANSACTIONS OCCURRING WITHIN ST. LUCIE COUNTY FROM WHICH TAXES ARE PAYABLE TO THE STATE OF FLORIDA UNDER THE PROVISIONS OF CHAPTER 212, FLORIDA STATUTES; PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE BEGINNING JANUARY 1, 2017 AND ENDING ON DECEMBER 31, 2037; PROVIDING FOR DISTRIBUTION AMONG THE GOVERNMENTS OF ST. LUCIE COUNTY AND ELIGIBLE MUNICIPALITIES PURSUANT TO LAW; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON NOVEMBER 8, 2016; PROVIDING BALLOT LANGUAGE AND A BRIEF DESCRIPTION OF CAPITAL PROJECTS; PROVIDING FOR A DEFINITION OF INFRASTRUCTURE; DIRECTING THE CLERK OF CIRCUIT COURT TO ADVERTISE THE REFERENDUM ELECTION IN ACCORDANCE WITH LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR FILING WITH THE DEPARTMENT OF STATE; PROVIDING AN EFFECTIVE DATE AND PROVIDING FOR CODIFICATION.

**WHEREAS**, Section 212.055(2), Florida Statutes authorizes St. Lucie County to impose a sales infrastructure surtax upon most taxable transactions occurring within St. Lucie County and table under Chapter 212 of the Florida Statutes; and,

**WHEREAS**, such surtax may be imposed at a rate of 0.5 percent of the sales tax paid to the State of Florida for transactions which are subject to the state tax imposed under the provisions of Chapter 212, Florida Statutes; and,

**WHEREAS**, a 0.5 percent surtax would, under current State sale tax rates, result in a 0.5 percent surtax on each one dollar (\$1.00) sale; and,

**WHEREAS**, monies received from the discretionary sales surtax authorized by Section 212.055(2), Florida Statutes, shall be utilized by St. Lucie County and the municipalities of St. Lucie County to improve local roads, reduce traffic congestion, improve public safety, improve local water quality and other similar uses to benefit the citizens of St. Lucie County; and,

**WHEREAS**, a brief general description of the projects to be funded is set forth in the ballot language contained in this ordinance; and,

**WHEREAS**, St. Lucie County and its municipalities are presently without sufficient revenues to pay for improving local roads, reducing traffic congestion, improving public safety, improving local water quality, and other similar uses to adequately serve the needs of the County; and,

**WHEREAS**, adequate infrastructure promotes safe, efficient and uninterrupted provision of services in St. Lucie County; and,

**WHEREAS**, the provisions of adequate and efficient roads, public safety and water quality and other infrastructure is a matter of great public concern to the people of St. Lucie County; and,

**WHEREAS**, Section 212.055(2), Florida Statutes, requires voter approval in a referendum election prior to imposition of the discretionary sales surtax.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of St. Lucie County, Florida:

**PART A. ARTICLE VI "DISCRETIONARY SALES SURTAX" IS HEREBY CREATED AND ADDED TO CHAPTER 42 "TAXATION" OF THE CODE OF ORDINANCES OF ST. LUCIE COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 42-240 AUTHORIZATION.**

This ordinance is authorized by Section 212.055(2), Florida Statutes as amended and other applicable law.

**SECTION 42-241 PURPOSE.**

The levy herein of the discretionary sales surtax is to serve the public purpose of providing and making available to St. Lucie County and the eligible municipalities therein funds to finance, plan and construct infrastructure for any or all of the following public needs: improving local roads, reducing traffic congestion, improving public safety, improving local water quality, and other similar uses authorized by Florida law.

The proceeds of the discretionary sales surtax may be pledged for the purpose of paying principal and interest on bonds issued to finance the foregoing infrastructure. The sales surtax proceeds shall not be used to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of this surtax. Neither the proceeds of the sales surtax nor any interest accrued thereto shall be used for operational expenses of the County or the municipalities.

**SECTION 42-242 DEFINITION.**

Infrastructure shall have the meaning set out in Section 212.055(2)(d)1, Florida Statutes, as amended.

**SECTION 42-243 LEVY OF DISCRETIONARY SALES SURTAX.**

There is hereby levied a 0.5 percent sales surtax upon any tax paid to the State of Florida pursuant to Chapter 212, Florida Statutes, which resulted from a taxable transaction occurring within St. Lucie County; provided, however, that the surtax shall not apply on the sales amount

above \$5,000.00 on an item of tangible personal property and on prepaid calling arrangements as defined in Section 212.05(1)(e)1a unless the statutory exemption amount set forth at Section 212.054(2)(b), Florida Statutes, is amended in which case the amended exemption amount, if any, shall be utilized in lieu of the exemption amount stated herein.

**SECTION 42-244**      **DISTRIBUTION OF SURTAX.**

In accordance with Section 212.055(2)(c), Florida Statutes, proceeds of the sales surtax hereby imposed shall be divided and distributed among the County government and eligible municipalities based upon interlocal agreement or in the absence of Interlocal agreement, by the formula provided in Section 218.62, Florida Statutes.

**SECTION 42-245 REFERENDUM ELECTION.**

(1) The sales surtax levied in Section 42-243 of this ordinance shall not take effect unless and until approved by a majority of the qualified electors of the County voting in a county-wide referendum election on the surtax.

(2) The Supervisor of Elections of St. Lucie County is hereby directed to hold the referendum election on November 8, 2016, on the levy of a discretionary 0.5 percent sales surtax.

(3) The Supervisor or Elections of St. Lucie County shall cause the ballot question substantially in the following form to be placed on the ballot:

**OFFICIAL BALLOT**

## HALF-CENT LOCAL GOVERNMENT SURTAX

TO PROVIDE FOR PROJECTS EXCLUSIVELY IN ST. LUCIE COUNTY TO IMPROVE LOCAL ROADS, REDUCE TRAFFIC CONGESTION, IMPROVE PUBLIC SAFETY, IMPROVE LOCAL WATER QUALITY AND OTHER SIMILAR USES AUTHORIZED UNDER FLORIDA LAW AND TO SEEK MATCHING FUNDS FOR THESE PURPOSES, SHALL ST. LUCIE COUNTY LEVY A HALF-CENT SALES TAX FOR TWENTY YEARS, SUBJECT TO REVIEW BY A CITIZENS ADVISORY COMMITTEE TO ENSURE THAT ALL DOLLARS ARE SPENT ON ST. LUCIE COUNTY PROJECTS?

### FOR THE 0.5 CENT SALES TAX

## AGAINST THE 0.5 CENT SALES TAX

(4) The Referendum election shall be held at the polling places designated in each precinct in St. Lucie County and be conducted by election officials duly appointed by applicable general law. The polls will be open at the voting places from 7:00 a.m. to 7:00 p.m. on November 8, 2016. Absentee voting shall be permitted upon compliance with applicable law.

(5) The County is hereby authorized to take all actions necessary, to include but not

limited, adoption of subsequent motions, resolutions and notices to place this issue for referendum and to carry out the intent of this ordinance.

**SECTION 42.246 ADVERTISEMENT.**

The Clerk of Circuit Court shall insure that notice of this referendum shall be advertised in accordance with the provisions of Section 100.342, Florida Statutes. Proof of publication shall be provided to the Chairman of the Board of County Commissioners for St. Lucie County.

**PART B. SEVERABILITY.**

If any portion of this ordinance is for any reason held or declared to be unconstitutional, inoperative, or void, such holding shall not affect the remaining portions of this ordinance. If this ordinance or any provision thereof shall be held to be inapplicable to any person, property, or circumstance, such holding shall not affect its applicability to any other person, property, or circumstances.

**PART C. FILING WITH THE DEPARTMENT OF STATE.**

The Clerk be and is hereby directed forthwith to send a certified copy of this ordinance to the Bureau of Administration Code and Laws, Department of State, The Capitol, Tallahassee, Florida 32304.

**PART D. EFFECTIVE DATE.**

(A) The tax levied hereby shall be effective from January 1, 2017 through December 31, 2037, if approved in the referendum election to be held on November 8, 2016.

(B) This ordinance shall take effect upon filing with the Secretary of State.

**PART E. ADOPTION.**

After motion and second, the vote on this ordinance was as follows:

Kim Johnson, Chairman	AYE
Chris Dzadovsky, Vice Chairman	AYE
Commissioner Tod Mowery	AYE
Commissioner Paula A. Lewis	AYE
Commissioner Frannie Hutchinson	AYE

**PART F. CODIFICATION.**

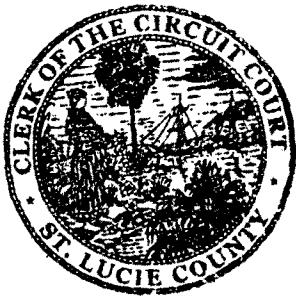
Upon approval by the electors of the tax imposed by this ordinance, provisions of this ordinance shall be incorporated in the Code of Ordinance of St. Lucie County, Florida, and the word "ordinance" may be changed to "section", "article", or other appropriate word, and the sections of

this ordinance may be renumbered or relettered to accomplish such intention; provided, however, that parts B through F shall not be codified.

PASSED AND DULY ADOPTED this 7 day of June, 2016.

ATTEST:

Meier  
Deputy Clerk



BOARD OF COUNTY COMMISSIONERS  
ST. LUCIE COUNTY, FLORIDA

BY: John P. Murphy  
Chairman

APPROVED AS TO FORM AND  
CORRECTNESS:

BY: John M. F.  
County Attorney