ORDINANCE NO. 2026 - 11

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF SANTA ROSA COUNTY, FLORIDA, AMENDING ORDINANCE 2016-14 AND ORDINANCE 2021-04 TO EXTEND THE COUNTY'S EXISTING ONE-HALF CENT LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX FOR AN ADDITIONAL FIVE-YEAR PERIOD, SUBJECT TO APPROVAL BY REFERENDUM AT THE GENERAL ELECTION TO BE HELD NOVEMBER 3, 2026; PROVIDING FOR UPDATED BALLOT LANGUAGE; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners ("Board") adopted Ordinance No. 2016-14 imposing a one-half cent Local Government Infrastructure Sales Surtax pursuant to Section 212.055(2), Florida Statutes, commencing January 1, 2017 and expiring December 31, 2021;

WHEREAS, the Board adopted Ordinance No. 2021-04 amending Ordinance 2016-14 to extend the surtax through December 31, 2026, consistent with voter approval in the referendum held November 3, 2020;

WHEREAS, the Board finds it in the best interest of the citizens of Santa Rosa County to continue the one-half cent local government infrastructure surtax for an additional five-year period to fund essential capital projects, including transportation, water quality, natural resource preservation, public safety, and parks and recreation infrastructure;

WHEREAS, Section 212.055(10), Florida Statutes, requires that any referendum approving a local option sales surtax must be held at a general election;

WHEREAS, on April 23, 2026, the Board approved ballot language for placement on the November 3, 2026 general election ballot;

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Santa Rosa County, Florida:

SECTION 1. INCORPORATION OF RECITALS. The above recitals are true and correct and are incorporated herein by reference.

SECTION 2. AMENDMENT OF ORDINANCE 2016-14 AND ORDINANCE 2021-04. Ordinance 2016-14, as amended by Ordinance 2021-04, is hereby further amended to extend the one-half percent (.5%) local government infrastructure sales surtax for an additional five-year period beginning January 1, 2027 and ending December 31, 2031, conditioned upon approval by a majority of electors voting in a referendum to be held November 3, 2026.

SECTION 3. BALLOT QUESTION. The Supervisor of Elections is directed to place the following question on the ballot for the General Election on November 3, 2026:

CONTINUATION OF HALF-CENT SURTAX FOR ROADS, WATER QUALITY AND NATURAL AREA PROTECTION, AND PUBLIC SAFETY

Shall the existing one-half cent sales tax be continued for five years, beginning January 1, 2027, to reduce traffic congestion by building and improving roads; protect drinking water sources and water quality in rivers, bays, and creeks; preserve natural areas, farmland, and wildlife habitat from over development; improve public safety through modern equipment for Fire and Sheriff's services; and improve parks and recreation facilities, with independent annual audits and full public disclosure of all spending.

[ ] FOR the half-cent sales tax

[ ] AGAINST the half-cent sales tax

SECTION 4. CODIFICATION. This ordinance shall be codified into the Santa Rosa County Code of Ordinances, with renumbering as necessary.

SECTION 5. SEVERABILITY. If any portion of this ordinance is found invalid, the remaining parts shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Ordinance shall take effect upon filing a certified copy of this Ordinance with the Department of State within ten (10) days after enactment.

PASSED AND ADOPTED by a vote of 5 yeas and 0 nay and 0 absent of the Board of County Commissioners of Santa Rosa County, Florida, on this 11th day of June 2026.

Board of County Commissioners
Santa Rosa County, Florida

ATTEST:

Jason English, Esq

Jason English, Esq.
County Clerk

Colten Wright, Chairman