

ORDINANCE NO. 98-20

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AN ORDINANCE OF HERNANDO COUNTY, FLORIDA IMPOSING THE LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX IN HERNANDO COUNTY; PROVIDING FOR APPROVAL OF THE LEVY BY VOTERS IN A SPECIAL REFERENDUM; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A PERIOD OF A TOTAL OF FIVE (5) YEARS BEGINNING JANUARY 1, 1999; PROVIDING FOR DISSEMINATION OF INFORMATION; PROVIDING FOR DISTRIBUTION PURSUANT TO INTERLOCAL AGREEMENT; DIRECTING SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON NOVEMBER 3, 1998; PROVIDING BALLOT LANGUAGE; PROVIDING THAT THE SURTAX BE USED FOR THE REPAIR, RECONSTRUCTION, AND REPAVING OF LOCAL ROADS; DIRECTING THE CLERK OF THE BOARD OF COUNTY COMMISSIONERS TO ADVERTISE A REFERENDUM ELECTION IN ACCORDANCE WITH LAW; PROVIDING NOTIFICATION TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE, PROVIDING FOR THE REPEAL OF ORDINANCES 97-12, 97-09, AND 97-10; PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, Section 212.055 of the Florida Statutes, the local sales tax law authorizes Hernando County to impose a one half (1/2%) percent local option infrastructure sales surtax upon taxable transactions occurring within Hernando County as provided in Section 212.054; and

WHEREAS, a one half (1/2%) percent local sales tax would result in a one half cent sales surtax on each one dollar; and

WHEREAS, the surtax proceeds and any interest accrued thereto of the local sales tax are required by the local sales tax law to be used by Hernando County to finance and construct needed infrastructure to benefit the citizens of Hernando County; and

WHEREAS, proceeds from the sales surtax shall only be used to fund, design, repair, reconstruct, and repave local roads.

WHEREAS, the revenue of the local sales tax shall be distributed, pursuant to Interlocal Agreement; and

WHEREAS, Hernando County needs the proceeds from the sales tax to fund the repair, reconstruction, design, and repaving of local roads.

WHEREAS, Hernando County has many residential roads in need of resurfacing.

WHEREAS, the local sales tax law requires voter approval and a referendum election prior to imposition of the local sales tax.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA.

SECTION 1. IMPOSITION OF LOCAL SALES TAX

Pursuant to the authorization granted by Florida Statutes and other applicable laws, there is hereby imposed a one half (1/2%) percent, local sales tax upon taxable transactions occurring within Hernando County.

SECTION 2. DEFINITION

For the purpose of this Ordinance, local roads are defined as residential roads and excludes those roads that are defined to be collector or arterial roads.

SECTION 3. 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 Hernando County voting in a special referendum election on the local sales tax to be held in conjunction with the November 3, 1998 General Election as required by this ordinance.

SECTION 4. LENGTH OF IMPOSITION OF LOCAL SALES TAX

A one half (1/2%) percent sales tax shall be imposed effective January 1, 1999 and end December 31, 2003.

SECTION 5. DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX

All sales tax revenues collected shall be distributed pursuant to Interlocal Agreement and any sales tax revenues accruing to Hernando County shall be used

solely for the purposes set forth in this ordinance.

SECTION 6. DISSEMINATION OF INFORMATION

The County Administrator is authorized to use any available County funds or to seek private donations to disseminate information to the citizens of the County concerning the local option sales tax. The Board of County Commissioners of Hernando County, Florida, finds that the expenditure of such funds or donations is for a public purpose and is an authorized expenditure.

SECTION 7. HOLDING THE SPECIAL REFERENDUM ELECTION

The Supervisor of Elections of Hernando County is hereby directed to hold a special referendum election on November 3, 1998 in conjunction with the General Election.

SECTION 8. BALLOT QUESTION

The Supervisor of Elections of Hernando County shall cause the following question to be placed on the ballot of the referendum election held as required by this ordinance:

**COUNTY SALES TAX FOR REPAIR, RECONSTRUCTION,
AND REPAVING OF LOCAL ROADS**

Shall Hernando County levy a one half (1/2%) percent sales tax for five (5) years commencing January 1, 1999 and terminating December 31, 2003, for the repair, reconstruction, and repaving of residential roads; if the voters approve this sales tax, the three (3¢) cent gas tax imposed pursuant to Ordinances 97-09 and 97-10 will be repealed?

_____ FOR THE SALES TAX
_____ AGAINST THE SALES TAX

SECTION 9. ADVERTISEMENT

The Clerk of the Board of County Commissioners shall ensure that Notice of the Special Election required by this ordinance shall be advertised in accordance with Section 100.342 and any other applicable provisions of the Florida Statutes.

SECTION 10. USE OF REVENUES

Hernando County's share of revenues collected from the imposition of the sales surtax shall be used for all allowable costs related to the design, repair, reconstruction, and repaving of local roads only, and none of the sales tax revenue may be used for the purchase of equipment or to hire additional County personnel.

SECTION 11. NOTIFICATION BY CLERK

The Clerk of the Board of County Commissioners is directed to notify the Hernando County Supervisor of Elections and the Florida Department of Revenue immediately of the adoption of this ordinance and the Clerk is directed to notify the Department of Revenue within ten (10) days of the approval by referendum of the ordinance levying the sales surtax and of the time period during which the sales surtax shall be levied in accordance with Section 212.054(6), Florida Statutes.

SECTION 12. SEVERABILITY

If any subsection, sentence, clause phrase or portion of these sections is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remainder of the chapter.

SECTION 13. INCLUSION

It is the intention of the Board of County Commissioners and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of Ordinances, Hernando County, Florida, and the sections of this ordinance may be renumbered to accomplish such intention.

SECTION 14. REPEAL OF PRIOR ORDINANCES

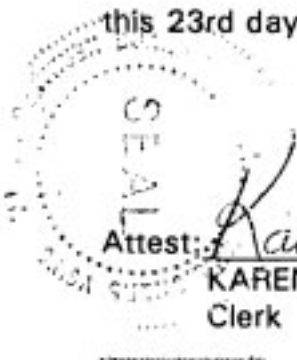
Ordinance 97-12 is hereby repealed in its entirety; Ordinance 97-09 and Ordinance 97-10, the two gas tax ordinances will be repealed as of December 31, 1998, if the electors of Hernando County approve the levy of the one half (1/2%) sales tax in the special referendum election held on November 3, 1998.

SECTION 15. EFFECTIVE DATE

This Ordinance shall take effect upon filing with the Department of State.

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS in special session

this 23rd day of June 1998 A.D.



Attest: Karen Nicolai
KAREN NICOLAI
Clerk

**BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA**

By: Hannah M. Robinson
HANNAH M. ROBINSON
Chairwoman