

**ORDINANCE NO. 2025-\_\_\_\_\_**

**SEMINOLE COUNTY, FLORIDA**

2           **AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF**  
3           **SEMINOLE COUNTY, FLORIDA, AMENDING CHAPTER 245 OF THE**  
4           **SEMINOLE COUNTY CODE RELATING TO THE PUBLIC SERVICE**  
5           **TAX; AMENDING SECTION 245.102(a) TO INCREASE THE TAX RATE**  
6           **FROM FOUR PERCENT (4%) TO TEN PERCENT (10%) AND TO MAKE**  
7           **CLARIFYING AND TECHNICAL REVISIONS; PROVIDING FOR**  
8           **SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING**  
9           **AN EFFECTIVE DATE OF JANUARY 1, 2026.**

10           **WHEREAS**, pursuant to Section 166.231, Florida Statutes (2025), Seminole County has  
11 authority to levy a public service tax upon purchases of electricity, metered or bottled gas, and  
12 water service in the unincorporated areas of the County; and

13           **WHEREAS**, the Seminole County Board of County Commissioners previously adopted  
14 Ordinance No. 91-12, codified in Part 7 of Chapter 245 of the Seminole County Code, imposing a  
15 public service tax at the rate of four percent (4%); and

16           **WHEREAS**, the Board of County Commissioners finds it in the public interest to amend  
17 the tax rate from four percent (4%) to the maximum allowable rate of ten percent (10%) under  
18 state law; and

19           **WHEREAS**, the Board of County Commissioners has determined that increasing the  
20 public service tax is a fiscally responsible and necessary measure to maintain and enhance critical  
21 public services, infrastructure, and operations in the unincorporated areas of Seminole County, and  
22 that adoption of this Ordinance will promote the health, safety, and welfare of its residents by  
23 ensuring the County has sufficient resources to meet growing demands and rising costs; and

24           **WHEREAS**, the Board of County Commissioners also finds it appropriate to make  
25 clarifying and technical revisions to the existing ordinance to remove outdated references and  
26 ensure consistency with current law and practice; and

WHEREAS, Section 166.233, Florida Statutes, requires that any increase in the public  
28 service tax be adopted at least 120 days prior to its effective date; and

WHEREAS, to ensure full compliance with Florida law, and to allow for administrative  
30 implementation and notification, the Board of County Commissioners has determined that the  
effective date of this Amendment shall be January 1, 2026.

32 **NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY**  
**COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:**

34 **Section 1. Incorporation of Recitals.** The above recitals represent the legislative findings  
of the Seminole County Board of County Commissioners supporting the need for this Ordinance.

36 **Section 2. Amendment of Section 245.102(a) of the Seminole County Code.** Section  
245.102(a) of the Seminole County Code is hereby amended to read as follows:

38 **Sec. 245.102. Imposition of tax.**

(a) There is hereby levied and imposed by the County within the unincorporated area  
40 of Seminole County, Florida, a public service tax upon each and every purchase of electricity,  
metered or bottled gas (natural liquified petroleum gas or manufactured), and water service ~~and~~  
42 ~~telecommunication service~~. The tax shall be in an amount equal to ~~four~~ ten percent (10%) of the  
payments received by the seller of the taxable item or service from the purchaser for the purchase  
44 of such item or service. The tax shall not be applied against any fuel adjustment charge, which  
charge shall be stated separately on each bill. The term “fuel adjustment charge” means all  
46 increases in the cost of utility services to the ultimate consumer resulting from the increase in cost  
of fuel to the particular utility subsequent to October 1, 1973. ~~The tax upon telecommunications~~  
48 ~~services shall be according to the alternative provided for in Section 166.231(9)(a)1, Florida~~  
~~Statutes, and shall be upon the monthly recurring service charges for local telephone service as~~

50 ~~defined therein. The tax shall not be applied against public telephone charges collected on site,~~  
~~access charges or any customer access line charge paid to a local telephone company.~~ The tax  
52 shall, in every case, be paid by the purchaser, for the use of the County, to the seller at the time of  
paying the charge by the seller therefor, but not less often than monthly.

54       **Section 3. Codification.** It is the intention of the Board of County Commissioners that  
the provisions of this Ordinance will become and be made a part of the Seminole County Code,  
56 and that the word “ordinance” may be changed to “section”, “article”, or other appropriate word  
or phrase and the sections of this Ordinance may be renumbered or re-lettered to accomplish such  
58 intention, except that Sections 1, 3, 4, 5 and 6 of this Ordinance are not to be codified.

**Section 4. Severability.** If any provision or application of this Ordinance to any person  
60 or circumstance is held invalid, then it is the intent of the Board of County Commissioners that  
such invalidity will not affect other provisions or applications of this Ordinance that can be given  
62 effect without the invalid provision or application and, to this end, the provisions of this Ordinance  
are declared severable.

64       **Section 5. Copy of Ordinance.** A certified copy of this Ordinance shall be sent by the  
Clerk of the Board of County Commissioners to the Department of Revenue, State of Florida,  
66 within ten (10) days after enactment.

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68           **Section 6. Effective date.** This Ordinance shall take effect on January 1, 2026, and upon  
its filing with the Florida Department of State by the Clerk of the Board of County Commissioners.

70           **BE IT ORDAINED** by the Board of County Commissioners of Seminole County, this  
\_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

\_\_\_\_\_  
GRANT MALOY  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida

\_\_\_\_\_  
JAY ZEMBOWER, Chairman

GLK/sjs  
7/21/25  
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