

**AN ORDINANCE IMPOSING A COUNTYWIDE LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX OF ONE PERCENT (1.0%) ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN SEMINOLE COUNTY, AS AUTHORIZED BY SECTION 212.055(2), FLORIDA STATUTES (2023); PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A GENERAL ELECTION REFERENDUM TO BE HELD ON NOVEMBER 5, 2024; PROVIDING THAT THE SURTAX SHALL BE EFFECTIVE FOR A PERIOD OF TEN (10) YEARS, BEGINNING JANUARY 1, 2025; PROVIDING FOR DISTRIBUTION OF SURTAX REVENUES AMONG THE COUNTY, THE MUNICIPALITIES IN THE COUNTY, AND THE SCHOOL BOARD OF SEMINOLE COUNTY PURSUANT TO LAW AND INTERLOCAL AGREEMENT; DIRECTING THE SUPERVISOR OF ELECTIONS TO PLACE BALLOT LANGUAGE FOR THE GENERAL ELECTION REFERENDUM ON NOVEMBER 5, 2024; PROVIDING A BALLOT TITLE AND SUMMARY; DIRECTING THE CLERK OF THE CIRCUIT COURT TO ADVERTISE THE REFERENDUM IN ACCORDANCE WITH LAW; PROVIDING FOR CODIFICATION IN THE SEMINOLE COUNTY CODE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Section 212.055(2), Florida Statutes (2023), authorizes Seminole County to impose a 0.5 percent (0.5%) or 1.0 percent (1%) local government infrastructure surtax on transactions occurring in Seminole County which are taxable under Chapter 212, Florida Statutes (2023); and

WHEREAS, a 1.0 percent (1%) surtax would, under current State sales tax rates, result in a one cent (1¢) surtax on each ONE AND NO/100 DOLLAR (\$1.00) sale as specifically provided in the Florida Statutes; and

WHEREAS, moneys received from the local government infrastructure surtax authorized by Section 212.055(2), Florida Statutes (2023), may be used by Seminole County, the municipalities of Seminole County, and the School Board of Seminole County to finance, plan, construct, reconstruct, renovate, and improve a wide range of infrastructure projects, including

vital enhancements to school facilities, upgrades to transportation infrastructure, safety and accessibility improvements, drainage and flood prevention measures, public amenities like parks and libraries, and other legally authorized infrastructure projects for the benefit of the citizens of Seminole County and the general public; and

**WHEREAS**, a brief, general description of the categories of projects to be funded is set forth in the ballot language contained in this Ordinance, and a more specific list of projects to be funded from the revenues derived from the surtax is set forth in the 2024 Interlocal Agreement, defined herein; and

**WHEREAS**, Seminole County, the several municipalities in the County, and the School Board of Seminole County currently lack sufficient fiscal and monetary resources to adequately fund their respective infrastructure needs; and

**WHEREAS**, adequate public infrastructure facilities of the types hereinabove described promote the safe, efficient, and uninterrupted provision of numerous general, as well as essential, public services provided by Seminole County and the several municipalities in the County, including to fire, police, emergency medical services, efficient public transportation, better water quality through improved stormwater management, and quality public education services provided by the School Board of Seminole County; and

**WHEREAS**, the provision of adequate public infrastructure and educational facilities improvements is a matter of great public concern to the citizens of Seminole County that also facilitates continued economic recovery, expanded employment opportunities, better quality public education services, and enhanced quality of life; and

**WHEREAS**, Section 212.055(2), Florida Statutes (2023), requires voter approval in a general election referendum before imposition of the local government infrastructure surtax.

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

**Section 1. Authorization.** This Ordinance is authorized by Section 212.055(2), Florida Statutes (2023), and other applicable law.

**Section 2. Incorporation of Recitals.** The foregoing recitals constitute essential findings of fact by the Board of County Commissioners and accordingly are hereby fully incorporated into this Ordinance by reference.

**Section 3. Imposition of Local Government Infrastructure Surtax.** Subject to Section 4 hereof, there is hereby imposed, for a period of ten (10) years, a 1.0 percent (1%) local government infrastructure surtax on all authorized taxable transactions occurring in Seminole County.

**Section 4. Distribution of Surtax Revenues.** In accordance with Section 212.054(4), Florida Statutes (2023), the Department of Revenue shall distribute the sales surtax proceeds monthly from the Discretionary Sales Surtax Clearing Trust Fund directly to the COUNTY, SCHOOL BOARD, and MUNICIPALITIES according to their respective shares as outlined in that Interlocal Agreement Between Seminole County, the School Board of Seminole County, and the Municipalities of Seminole County Relating to the Shared Distribution and Use of the Local Government Infrastructure Surtax Approved in a Referendum Held at a General Election on November 5, 2024 (“2024 Interlocal Agreement”), as authorized by state law. The School Board of Seminole County shall receive twenty-five percent (25%) of the surtax revenue; Seminole County shall receive fifty percent (50%) of the surtax revenue; and the remaining twenty-five percent (25%) of the surtax revenue shall be divided among the municipalities of Seminole County pursuant to the formula set forth in the 2024 Interlocal Agreement, which shall be a fixed

rate using the 2023 BEBR population data throughout the life of the surtax. Each recipient of surtax revenue shall be authorized to expend said revenue on the projects and categories of projects set forth in the 2024 Interlocal Agreement, as may be amended.

**Section 5. Referendum Election.**

(a) The surtax imposed in Section 3 of this Ordinance shall not take effect unless and until approved by a majority of the electors of Seminole County voting in a general election referendum on the surtax.

(b) The Supervisor of Elections of Seminole County is hereby directed to hold such referendum on November 5, 2024.

(c) The Supervisor of Elections of Seminole County shall cause the following proposition to be placed on the ballot:

**REFERENDUM ON EXTENSION OF  
EXISTING INFRASTRUCTURE SALES SURTAX**

For the purpose of improving local schools, reducing traffic, improving parks and recreational opportunities, reducing flooding, purchasing environmentally sensitive lands, and improving public safety, shall Seminole County renew the existing one-cent sales surtax paid by visitors and residents until December 31, 2034 with all the dollars kept in Seminole County?

\_\_\_\_\_ FOR the one-cent sales tax

\_\_\_\_\_ AGAINST the one-cent sales tax

**Section 6. Advertisement.** The Clerk of the Circuit Court shall ensure that notice of this referendum shall be advertised in accordance with the provisions of Section 100.342, Florida Statutes (2023). Proof of Publication shall be provided to the Chairman of the Board of County Commissioners for Seminole County.

**Section 7. Expiration Date; Survival of Certain Restricted Uses.**

(a) *Sunset.* In all events, this Ordinance shall be in effect only through December 31, 2034. It shall “sunset” and expire thereafter, without further action by the Board of County Commissioners, at which time it shall be deemed repealed and of no further force and effect, and the sales surtax levied hereunder shall terminate.

(b) *Survival of restrictions on use of sales surtax proceeds.* Notwithstanding the provisions of subsection (a) for the expiration and repeal of this Ordinance, so long as any sales surtax proceeds shall remain unspent, the restrictions hereby imposed and in the 2024 Interlocal Agreement concerning the distribution and use of sales surtax proceeds, as well as the proceeds of any borrowings payable from sales surtax proceeds, and all interest and other investment earnings on either of them, shall survive such expiration and repeal and shall be fully enforceable in a court of competent jurisdiction.

**Section 8. Codification.** It is the intention of the Board of County Commissioners that the provisions of this Ordinance, including its preamble, shall become and be made a part of the Seminole County Code, and codified as part of Chapter 245 thereof, and that the word “ordinance” may be changed to “section,” “article,” or any other appropriate word or phrase and the sections of this Ordinance may be renumbered or re-lettered to accomplish such intention, except that Sections 8, 9, and 10(b) of this Ordinance shall not be codified.

**Section 9. Severability.** If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board of County Commissioners that such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application and, to that end, the provisions of this Ordinance are declared severable.

**Section 10. Effective date.**

(a) The tax imposed hereby shall be effective from January 1, 2025, to December 31, 2034, both inclusive, if approved in the general election referendum to be held on November 5, 2024.

(b) This Ordinance shall take effect when the Clerk of the Circuit Court has received notification from the Secretary of State that this Ordinance has been filed with the Secretary of State.

**BE IT ORDAINED** by the Board of County Commissioners of Seminole County, this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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  
5/30/24  
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