

ORDINANCE 93 - 22

AN ORDINANCE ESTABLISHING A 0.5 CENT SALES TAX FOR OPERATIONAL EXPENSES TO BE UTILIZED FOR THE WEST NASSAU COUNTY LANDFILL; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Nassau County, pursuant to Florida Statutes 212.055(3), qualifies for the small county surtax; and

WHEREAS, the Board of County Commissioners finds that it is in the best interest of the citizens of Nassau County to utilize the proceeds of a 0.5 cent sales tax for operating expenses for the Nassau County landfill; and

WHEREAS, the utilization of the sales tax will allow the reduction of the assessment and the commercial tipping fee;

NOW THEREFORE BE IT ORDAINED, this 27th day of September, 1993, by the Board of County Commissioners of Nassau County, Florida, as follows:

**SECTION I. TITLE.**

This ordinance shall be known as the Small County Surtax Ordinance.

**SECTION II. AUTHORITY.**

This ordinance is enacted pursuant to the provisions of Florida Statutes, Chapter 212.055(3).

**SECTION III. PURPOSE.**

It is the purpose of this ordinance to levy a 0.5 cent sales tax on all transactions occurring in the County which transactions are subject to the State tax imposed on sales use, rentals and other transactions pursuant to Florida Statutes 212.054. The revenues generated by said levy shall be utilized for operational

expenses of the West Nassau solid waste landfill. All other provisions of Florida Statutes 212.054 are hereby adopted and included as if written herein.

**SECTION IV. OPERATIONAL EXPENSES.**

Operational expenses for the West Nassau landfill shall be established by Resolution to be adopted at the same time this ordinance is adopted. No monies from the proceeds of the sales tax shall be expended for any bond indebtedness related to the closing of the landfills within the County.

**SECTION V. EFFECTIVE DATE.**

This Surtax shall take effect on the 1st day of December, 1993.

**SECTION VI. ADMINISTRATION.**

The County elects to delegate authority to the Department of Revenue to assume the responsibility for auditing the records and accounts of dealing and assessing, collecting and enforcing payments of delinquent tax. The department may deduct costs for administration.

**SECTION VII. CITIES.**

Pursuant to Florida Statutes Section 212.054(4), the proceeds of the surtax shall be distributed to the county and the cities by interlocal agreement or by statutory formula. It is the intent of the Board of County Commissioners that the cities utilize their respective portions for operational expenses for the West Nassau landfill, thereby reducing the assessment and tipping fees for the citizens of the County. The Ordinance shall be presented to each

city, and if any city decides not to utilize their respective surtax portion for the County solid waste operation, this Ordinance shall not be sent to the Department of Revenue and shall be null and void. The cities shall have fourteen (14) days from the date of the adoption of this Ordinance within which to concur in writing by resolution that their respective surtax portions shall be utilized for the operation of the county landfill. Upon receipt of said executed resolution, the Ordinance shall be provided to the Secretary of State and the Department of Revenue and shall take effect as provided herein.

**SECTION VIII. LEVY.**

There is hereby levied a 0.5 percent discretionary sales surtax on all transactions occurring in Nassau County (incorporated and unincorporated limits) which transactions are subject to the state tax imposed on sales, use, rentals and other transactions pursuant to Florida Statutes Section 212.054.

**SECTION IX. EXTRAORDINARY VOTE.**

Passage of this ordinance shall occur upon a 4/5 vote of the Board of County Commissioners at a duly advertised public meeting.

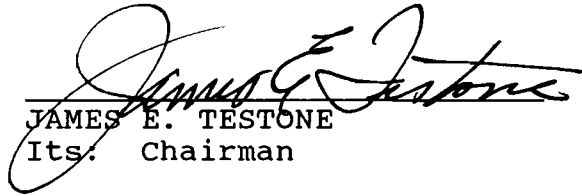
**SECTION X. TERM OF LEVY.**

This 0.5 percent sales surtax shall be for a one year period from December 1, 1993 until November 31, 1994 and the collection shall cease on that date unless extended by the Board of County Commissioners by a 4/5 vote pursuant to an amendment to be adopted on or before September 1, 1994.


**SECTION XI. SEVERABILITY**

It is declared to be the legislative intent that, if any section, sub-section, sentence, clause or provision of this Ordinance is held invalid, the remainder of the Ordinance shall not be affected.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
JAMES E. TESTONE  
Its: Chairman

ATTEST:

  
T. J. GREESON  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney

  
Michael S. Mullin

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