

ORDINANCE NO. 88 - 14

AN ORDINANCE, PURSUANT TO FLORIDA STATUTES, CHAPTER 212, CALLING FOR A REFERENDUM ON THE LEVY OF A LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF UP TO TWENTY (20) PERCENT OF ANY TAX PAID TO THE STATE.

WHEREAS, the Legislature of the State of Florida has authorized each County to levy a discretionary sales tax subject to referendum; and

WHEREAS, said discretionary sales tax may be used to finance, plan, and construct infrastructure.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Nassau County, Florida, this 19th day of JANUARY, 1988.

SECTION I - TITLE

This Ordinance shall be known as the Local Sales Surtax Ordinance.

SECTION II - PURPOSE

1. The proceeds of the surtax and any interest accrued thereof shall be expended within the County and municipalities to finance, plan, and construct infrastructure. Neither the proceeds nor the interest shall be used for operational expenses of any infrastructure.

2. Infrastructure shall mean: Any capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five (5) or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.

SECTION III - APPROVAL

The Board of County Commissioners shall adopt this Ordinance by majority vote of the Board. The provisions of this Ordinance shall not take effect unless approved by a majority of the electors of the County. A referendum shall be held during the March Presidential Primary.

SECTION IV - DISTRIBUTION OF PROCEEDS

1. The proceeds of this surtax shall be distributed to the County and municipalities according to the following:

(a) An Interlocal Agreement between the County and the Governing Bodies of the Municipalities representing a majority of the County population; or

(b) If there is no Interlocal Agreement, the proceeds of this surtax shall be distributed according to the formula provided in Section 218.02.

SECTION V - AMOUNT OF SURTAX

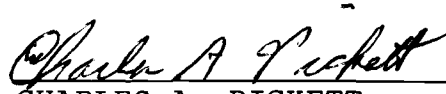
The amount of the surtax shall be established by a vote of the electors. Said surtax amount may be up to twenty (20) percent of said state tax.

SECTION VI - STATUTORY PROVISIONS

1. All other provisions of Florida Statutes, Chapter 212, shall apply where applicable.


This Ordinance shall take effect upon approval by the electors and recording in the office of the Secretary of State.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



CHARLES A. PICKETT
Its: Chairman

ATTEST:



T. J. GREESON
Its: Ex-Officio Clerk