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ORDINANCE 90 - 20

AN ORDINANCE AUTHORIZING THE LEVY OF A ONE PERCENT (1%) SALES TAX IN NASSAU COUNTY, SUBJECT TO APPROVAL BY A MAJORITY OF ELECTORS IN NASSAU COUNTY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, <u>Florida Statutes</u>, Section 212.055, authorizes a Local Government Infrastructure Surtax; and

WHEREAS, to impose said surtax requires adoption of an ordinance and approval by the majority of the electors of the County; and

WHEREAS, there are required projects in the County that require funding, and said funding should be other than ad valorem taxes.

SECTION 1. TITLE

This Ordinance shall be known as the "Local Option Sales Tax" Ordinance.

SECTION 2. AMOUNT

The amount of the sales tax levy shall be one percent (1%).

SECTION 3. DISTRIBUTION

The payments of the levied surtax shall be distributed to the County and the municipalities according to the formula provided in Florida Statutes, Section 218.62.

SECTION 4. USE OF FUNDS

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

SECTION 5. COUNTY PROJECTS

The County projects to be funded are as follows:

- a. Jail
- b. Administrative Space
- c. Solid Waste

SECTION 6. PERIOD OF LEVY

The levy of the surtax shall be for a period of fifteen (15) years from the effective date hereof.

SECTION 7. EFFECTIVE DATE OF LEVY

If approved by a majority of the electorate, the levy of the surtax shall commence on February 1, 1991.

SECTION 8. EFFECTIVE DATE OF ORDINANCE

This ordinance shall be effective upon recording in the Office of the Secretary of State, however, the levy shall not become effective until February 1, 1991, if approved as set forth

in Section 2.

BOARD OF COUNTY COMMISSIONERS

NASSAU COUNTY, FLORIDA

ATTEST:

GREESON Ex-Officio Clerk