



ORDINANCE NO. 95- 31

AN ORDINANCE LEVYING A SALES SURTAX OF ONE (1) PERCENT; PROVIDING FOR THE EXPENDITURE OF MONIES COLLECTED FOR OPERATIONAL EXPENSES OF INFRASTRUCTURE; PROVIDING DEFINITIONS; 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 is aware that there are serious county infrastructure needs; and

WHEREAS, the Board of County Commissioners finds that the sales surtax is the fairest and most appropriate manner to fund the infrastructure needs; and

WHEREAS, without the use of the sales surtax the total costs would be funded by ad valorem property taxes.

NOW, THEREFORE, BE IT ORDAINED this 11th day of December, 1995, by the Board of County Commissioners of Nassau County as follows:

SECTION 1. **TITLE**

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

SECTION 2. **AUTHORITY**

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

SECTION 3. PURPOSE

The purpose of this ordinance is to levy a one (1) cent sales tax on all transactions occurring in Nassau County that are subject to state tax imposed on sales, use, services, rentals, admissions and other transactions pursuant to Florida Statutes 212.054. The revenues generated by said levy shall be utilized for operational expenses of any infrastructure.

SECTION 4. DEFINITIONS

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

2. Definitions set forth in Florida Statutes 212.02 - The definitions set forth therein are hereby adopted as definitions for purposes of this ordinance.

SECTION 5. RESOLUTIONS

Each project to be funded pursuant to the definitions set forth herein must be approved by Resolution of the Board of County Commissioners for each project. Each resolution shall be considered at a public hearing.

SECTION 6. EFFECTIVE DATE

This surtax shall take effect on the 1st day of March, 1996.

SECTION 7. ADMINISTRATION

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

SECTION 8. CITIES

The proceeds of the surtax shall be distributed to the municipalities according to interlocal agreements or pursuant to a formula provided in Florida Statutes 218.62. If there are no interlocal agreements by January 22, 1996, the formula shall be as set forth in Florida Statutes 218.62.

SECTION 9. LEVY

There is hereby levied a one (1) percent 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, rental and other transactions pursuant to Florida Statutes Section 212.054.

SECTION 10. EXTRAORDINARY VOTE

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

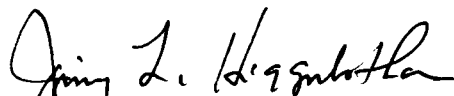
SECTION 11. TERM

The term of the levy shall be for a period of eight (8) years from the initial collection or upon completion of the project approved by Resolution but in no event beyond eight (8) years.

SECTION 12. SEVERABILITY

It is declared to be the legislative intent and if any section, subsection, 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




JIMMY L. HIGGINBOTHAM
Its: Chairman

ATTEST:



T. J. "BERRY" GREESON
Its: Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney:



MICHAEL S. MULLIN