

ORDINANCE NO. 16-35

AN ORDINANCE OF MANATEE COUNTY, FLORIDA, REGARDING TAXATION, PROVIDING FOR THE LEVY, IMPOSITION, AND SETTING OF A DISCRETIONARY LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX, AT A RATE OF .5% (ONE HALF PERCENT) FOR A PERIOD OF FIFTEEN YEARS PURSUANT TO SECTION 212.055(2), FLORIDA STATUTES, SUBJECT TO APPROVAL BY THE ELECTORS OF THE COUNTY IN A REFERENDUM; PROVIDING RESTRICTIONS ON THE USE OF SALES SURTAX PROCEEDS; PROVIDING FOR THE COLLECTION AND DISTRIBUTION OF THE SALES SURTAX; PROVIDING FOR A REFERENDUM TO BE CONDUCTED; PROVIDING FOR PUBLICATION OF NOTICE OF THE REFERENDUM PURSUANT TO SECTION 100.342, FLORIDA STATUTES; PROVIDING FOR NOTIFICATION OF ADOPTION OF THIS ORDINANCE; PROVIDING FOR SUNSET OF THE SALES SURTAX AND SURVIVAL OF RESTRICTIONS ON USES; PROVIDING FOR CITIZEN OVERSIGHT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING EFFECTIVE DATES.

WHEREAS, Section 212.055(2), Florida Statutes, authorizes local governments to levy a discretionary sales surtax; and

WHEREAS, the Board of County Commissioners of Manatee County recognizes that it is in the best interest of Manatee County to finance, plan, construct, reconstruct, and improve public infrastructure facilities as authorized by law, and to levy and collect a half cent sales surtax to pay the cost thereof; and

WHEREAS, the sales surtax proceeds shall be distributed by the State of Florida Department of Revenue in accordance with the formula provided in Section 218.62, Florida Statutes, to fund certain public infrastructure projects.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Levy of Sales Surtax

The Board of County Commissioners of Manatee County hereby levies, effective January 1, 2017, at a rate of .5% (one half percent), a discretionary local government infrastructure sales surtax (the "Sales Surtax"), pursuant to Section 212.055(2), Florida Statutes, as amended and supplemented. Levy and collection of the Sales Surtax shall continue for a period of fifteen (15) years, and shall be subject to the approval of the electors of Manatee County in the referendum authorized pursuant to Section 4 hereof.

Section 2. Use of Sales Surtax Proceeds

Proceeds of the Sales Surtax shall be used as follows:

A. Sales Surtax proceeds distributed to the County and the municipalities within the boundaries of the County shall be used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), which shall be limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater.

B. All expenditures of Sales Surtax proceeds, and any interest or investment earnings thereon, shall comply with the limitations imposed by Section 212.055(2), Florida Statutes.

Section 3. Collection and Distribution of the Sales Surtax

Proceeds of the Sales Surtax shall be collected by the Florida Department of Revenue and distributed to the County and the municipalities within the jurisdictional boundaries of the County (the "Municipalities") in accordance with the formula provided in Section 218.62, Florida Statutes.

Section 4. Referendum

A referendum on the Sales Surtax shall be held during the general election on November 8, 2016, for all electors of Manatee County to vote on the following referendum question:

**HALF CENT SALES SURTAX
FOR PUBLIC INFRASTRUCTURE**

To provide for safer neighborhoods, reduce traffic congestion, and improve roadways and public facilities, shall Manatee County levy a half cent sales surtax for a period of fifteen years to fund roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater, all projects located exclusively in Manatee County, with citizen oversight?

_____ **FOR the half cent sales tax**

_____ **AGAINST the half cent sales tax**

Section 5. Advertisement of Referendum

A notice of the referendum shall be published in a newspaper of general circulation in Manatee County in accordance with the requirements of Section 100.342, Florida Statutes.

Section 6. Sunset of Sales Surtax; Survival of Restrictions on Uses

A. Unless extended by the voters in a lawful referendum, the Sales Surtax shall sunset and expire on December 31, 2031.

B. Notwithstanding the sunset of the Sales Surtax on December 31, 2031, any proceeds of the Sales Surtax that remain unspent after the sunset of the Sales Surtax shall remain subject to the restrictions imposed herein on their distribution and use.

Section 7. Citizen Oversight

A. The County shall establish a citizen oversight committee (“Committee”) to provide for citizen review of its expenditures of Sales Surtax proceeds, as soon as reasonably possible after the effective date of the Sales Surtax, but not later than the date on which Sales Surtax proceeds are first expended.

B. The Committee shall serve as an advisory and reporting body to the County. The County shall establish specific duties and membership requirements for the Committee.

C. The Committee shall provide an annual report to the County on the expenditure of Sales Surtax proceeds by the County no later than December 31 of each calendar year in which Sales Surtax proceeds are expended.

D. The Committee, its members and all its proceedings shall be governed by and comply with all applicable laws, including without limitation (1) the Florida Government in the Sunshine Law, Chapter 286, Florida Statutes, (2) the Florida Public Records Law, Chapter 119, Florida Statutes, and (3) the Florida Public Ethics Code, Chapter 112, Florida Statutes.

E. The Municipalities are encouraged to establish a committee or committees to provide citizen oversight of their expenditures of Sales Surtax Proceeds in the same manner as the Committee established to oversee County expenditures.

Section 8. Notice to Department

The Clerk of the Manatee County Board of County Commissioners is directed to notify the Manatee County Supervisor of Elections and the Florida Department of Revenue immediately upon adoption of this Ordinance, and the Clerk is directed to notify the Florida Department of Revenue within ten (10) days of the approval by referendum of the Sales Surtax, of the time period during which the Sales Surtax will be in effect, and of the rate, and provide a copy of this Ordinance and such other information as the Department may require.

Section 9. Severability

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the legislative intent of the Manatee County Board of County Commissioners

that the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the application of the invalid provision, and those provisions of this Ordinance are declared severable.

Section 10. Codification

In the event that electors of Manatee County approve the Sales Surtax in the referendum authorized pursuant to Section 4 hereof, the publisher of the County's Code, the Municipal Code Corporation, is directed to codify Sections 1 through 7 of this Ordinance into Chapter 2-29 of the County's Code of Ordinances as a new Article XVII thereof.

Section 11. Effective Dates

A. This Ordinance shall take effect in the manner provided by law.

B. The levy of the Sales Surtax shall become effective January 1, 2017, if approved by a majority of the electors of Manatee County voting in the referendum on the Sales Surtax, and the collection of the Sales Surtax imposed by this Ordinance shall commence as of January 1, 2017.

C. In the event any unforeseen circumstances should delay completion of any of the formalities or procedures required by law, or if it is held by a court of competent jurisdiction or determined by a competent authority that the dates for collection of the Sales Surtax are inconsistent with the requirements of law, the Board of County Commissioners may fix or revise the effective dates for the levy of the Sales Surtax by amending this Ordinance, provided such dates are consistent with Chapter 212, Florida Statutes, and that the time period during which the Sales Surtax is collected shall not exceed ten (10) years.

ADOPTED with a quorum present and voting this 21st day of June, 2016.

**BOARD OF COUNTY COMMISSIONERS
OF MANATEE COUNTY, FLORIDA**

By: *[Signature]*
FIRST VICE - Chairperson

**ATTEST: ANGELINA COLONNESO
CLERK OF THE CIRCUIT COURT
AND COMPTROLLER**

By: *[Signature]*
Deputy Clerk

