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ALACHUA COUNTY
BOARD OF COUNTY COMMISSIONERS

ORDINANCE 2012-

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, IMPOSING A CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SALES SURTAX OF .75 PERCENT (3/4%) ON CERTAIN TRANSACTIONS OCCURRING WITHIN ALACHUA COUNTY FROM WHICH TAXES ARE PAYABLE TO THE STATE OF FLORIDA UNDER THE PROVISIONS OF CHAPTER 212, FLORIDA STATUTES; PROVIDING LEGISLATIVE FINDINGS; PROVIDING THAT THE IMPOSITION OF THE SALES SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A PERIOD OF FIFTEEN (15) YEARS, BEGINNING JANUARY 1, 2013, AND ENDING ON DECEMBER 31, 2027; PROVIDING FOR DISTRIBUTION AMONG THE GOVERNMENTS OF ALACHUA COUNTY AND ELIGIBLE MUNICIPALITIES PURSUANT TO INTERLOCAL AGREEMENTS; PROVIDING FOR A REFERENDUM ELECTION ON NOVEMBER 6, 2012; PROVIDING BALLOT LANGUAGE; PROVIDING FOR THE USE OF SALES SURTAX PROCEEDS FOR THE PLANNING, DEVELOPMENT, CONSTRUCTION, OPERATION, AND MAINTENANCE OF ROADS AND BRIDGES, AND FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON BONDS ISSUED FOR THE CONSTRUCTION OF ROADS AND BRIDGES; ESTABLISHING THE ALACHUA COUNTY TRUST FUND FOR IMPROVEMENT AND MAINTENANCE OF ROADS AND BRIDGES; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Subsection 212.055(1), Florida Statutes, the “Charter County and Regional Transportation System Surtax,” authorizes Alachua County to impose a charter county and regional transportation system surtax of up to one percent (1%) upon most taxable transactions occurring within Alachua County that are taxable under Chapter 212, Florida Statutes; and,

WHEREAS, revenues received from the Charter County and Regional Transportation System Surtax authorized by Subsection 212.055(1), Florida Statutes, may be utilized by Alachua County and the municipalities within Alachua County for the planning, development, construction, operation, and maintenance of roads and bridges, bus and fixed guideway systems,

1 and on-demand transportation services and for the payment of principal and interest on bonds
2 used for the construction of such fixed guideway systems, bus systems, roads, or bridges; and,

3 WHEREAS, Subsection 212.055(1)(d), Florida Statutes, authorizes the county
4 commission to use the Charter County and Regional Transportation System Surtax proceeds for
5 as many or as few of the uses enumerated in Subsection 212.055(1)(d), Florida Statutes, in
6 whatever combination the county commission deems appropriate; and

7 WHEREAS, Alachua County desires to levy a .75 percent (3/4%) sales surtax to be used
8 for the planning, development, construction, operation and maintenance of roads and bridges;
9 and,

10 WHEREAS, if this sales surtax is approved by a majority vote of the electorate of the
11 County, Alachua County will distribute proceeds of the surtax in accordance with an Interlocal
12 Agreement as amended from time to time between Alachua County and each municipality in the
13 County; and,

14 WHEREAS, a brief description of the projects to be funded is set forth in the ballot
15 language contained in this ordinance; and,

16 WHEREAS, Subsection 212.055(1), Florida Statutes, requires approval by a majority
17 vote of the electorate of the County in a referendum election prior to imposition of the Charter
18 County and Regional Transportation System Surtax; and,

19 WHEREAS, the Board of County Commissioners has determined it appropriate to place
20 the sales surtax issue on the ballot at the November 6, 2012, election.

21 BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
22 ALACHUA COUNTY, FLORIDA:

1 Section 1. Authorization and Legislative Findings. This Ordinance is authorized by
2 Subsection 212.055(1), Florida Statutes, and other applicable law. The Board of County
3 Commissioners finds and declares that all statements set forth in the preamble of this Ordinance
4 are true and correct and hereby incorporates these statements herein.

5 Section 2. .75 Percent (3/4%) Sales Surtax Levy. There shall be levied and imposed
6 throughout the incorporated and unincorporated areas of the County an additional sales tax on all
7 transactions occurring in the County which are subject to the state tax imposed on transactions by
8 Part I of Chapter 212, Florida Statutes (the "Surtax"). This Surtax shall be at the rate of .75
9 percent (3/4%) for each \$1.00 of the sales price or actual value received and for each fractional
10 part of \$1.00 of the sales price or actual value received. This Surtax shall be levied and imposed
11 in accordance with Section 212.054 and Subsection 212.055(1), Florida Statutes, and the Rules
12 promulgated by the Florida Department of Revenue.

13 Section 3. Distribution of Surtax Proceeds. In accordance with Subsection
14 212.055(1)(d), Florida Statutes, the proceeds of the surtax levied pursuant to this ordinance may
15 be distributed to the County by the Department of Revenue and the County will distribute the
16 revenues to the municipalities in the County in accordance with interlocal agreements as
17 amended from time to time between Alachua County and the municipalities in the County.

18 Section 4. Referendum.

19 a. The proposed levy of the sales surtax in Section 2 of this Ordinance shall be
20 presented to the county electorate by placing the question of approval of the levy of the surtax on
21 the ballot at a referendum election to be held on November 6, 2012.

1 b. The Supervisor of Elections of Alachua County shall cause the following question
2 to be placed on the ballot on November 6, 2012:

3 Fix Our Roads Alachua County:
4 Funding Road Improvements by levying a ¾% sales surtax

5 Shall Alachua County implement a Road Improvement Plan to extend the life and improve the
6 safety of county Roads by maintaining, paving and reconstructing Roads; and in the Cities of
7 Gainesville, Alachua, Newberry, High Springs, Hawthorne, Waldo and Archer, and the Towns of
8 Micanopy and LaCrosse, funding municipal Road maintenance, construction, reconstruction and
9 paving projects; by levying a ¾% sales surtax for 15 years subject to independent audit and
10 citizen review.

11
12 _____ FOR the three-quarters percent (¾%) transportation sales surtax.

13
14 _____ AGAINST the three-quarters percent (¾%) transportation sales surtax.

15
16 SECTION 5. Use of Surtax Proceeds. In accordance with Subsection 212.055(1)(d),
17 Florida Statutes, the surtax proceeds shall be used for the planning, development, construction,
18 operation, and maintenance of roads and bridges, and to pay principal and interest on bonds
19 issued for the construction of roads and bridges.

20 SECTION 6. Effective Date and Duration of Surtax. The surtax levied in Section 2 of
21 this Ordinance shall begin on January 1, 2013, only if approved by a majority vote of the electors
22 voting for the surtax in the referendum election to be held on November 6, 2012, and shall
23 continue for a period of fifteen (15) years from January 1, 2013 through December 31, 2027.

24 SECTION 7. Alachua County Transportation Trust Fund for Improvement of Roads and
25 Bridges. There is hereby established an Alachua County Transportation Trust Fund for Planning,
26 Development, Construction, Operation, Improvement and Maintenance of Roads and Bridges.

27

1 SECTION 8. Effective Date of Ordinance. A certified copy of this Ordinance shall be
2 filed with the Department of State by the Clerk of the Board of County Commissioners within
3 ten (10) calendar days following the date of enactment by the Board of County Commissioners.
4 This Ordinance shall take effect upon filing with the Department of State.

5 SECTION 9. Severability. It is the declared intent of the Board of County
6 Commissioners of Alachua County that if any section, subsection, sentence, clause, phrase, or
7 provision of this Ordinance is held invalid or unconstitutional by a court of competent
8 jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or
9 unconstitutional the remaining provisions of this Ordinance.

10 DULY ADOPTED in regular session, this _____ day of _____, A.D., 2012.

11 (SEAL) BOARD OF COUNTY COMMISSIONERS OF
12 ALACHUA COUNTY, FLORIDA

13 ATTEST:

14 By: _____
15 Paula M. DeLaney, Chair

16 J. K. Irby, Clerk

17 APPROVED AS TO FORM

18 _____
19 County Attorney

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