



Cindy Stuart
CLERK OF COURT & COMPTROLLER
HILLSBOROUGH COUNTY

May 7, 2024

MS ANYA GROSENBAUGH
DEPARTMENT OF STATE
ADMINISTRATIVE CODE AND REGISTER
500 SOUTH BRONOUGH ST - RA GRAY BLDG RM 101
TALLAHASSEE FL 32399-0250

Re: Correcting Scrivener's Error – Ordinance #24-3
Renewing the Levy of a One-Half Percent (0.5%) Local Government
Infrastructure Surtax Subject to the Approval by a Majority Vote of the
Electorate of Hillsborough County

Dear Ms. Grosenbaugh:

Hillsborough County Ordinance #24-3 adopted by the Board of County
Commissioners on April 17, 2024, contained a scrivener's error. Please
substitute the corrected original for the ordinance received with our memo dated
April 18, 2024, with the vote count showing five (5) to zero (0) and should be
five (5) to two (2)

It is respectfully requested that you provide this office with the required official
acknowledgment of your receipt and filing of said ordinance by return e-mail.

Sincerely,

Sharon Sweet-Grant, Director
BOCC Records/VAB

Mde
Attachment



WOMAN-LED



ORDINANCE

24-3

ORDINANCE NO. 24-3

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, REGARDING THE HALF-CENT LOCAL GOVERNMENT INFRASTRUCTURE SURTAX KNOWN LOCALLY AS THE COMMUNITY INVESTMENT TAX; PROVIDING FOR THE RENEWAL OF THE LEVY OF THE SURTAX THROUGH DECEMBER 31, 2041, SUBJECT TO THE APPROVAL BY A MAJORITY VOTE OF THE ELECTORATE OF HILLSBOROUGH COUNTY, FOR THE PURPOSE OF FUNDING INFRASTRUCTURE FOR TRANSPORTATION AND PUBLIC WORKS, PUBLIC SAFETY, PUBLIC FACILITIES, PUBLIC UTILITIES AND PUBLIC SCHOOLS IN HILLSBOROUGH COUNTY AND THE CITIES OF TAMPA, PLANT CITY AND TEMPLE TERRACE; AMENDING AND RESTATING CHAPTER 46, ARTICLE VI, DIVISION 2, HILLSBOROUGH COUNTY CODE, TO PROVIDE FOR THE RENEWAL OF THE LEVY OF THE SURTAX THROUGH DECEMBER 31, 2041; PROVIDING FOR THE DISTRIBUTION AND USE OF THE PROCEEDS OF THE SURTAX; PROVIDING FOR DUTIES OF THE CLERK OF THE CIRCUIT COURT; PROVIDING FOR A REFERENDUM; PROVIDING CONDITIONS TO THE HOLDING OF SUCH REFERENDUM; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR INCLUSION IN THE HILLSBOROUGH COUNTY CODE; PROVIDING FOR EFFECTIVE DATES, FILING AND NOTICES, AND REPEAL.

Upon motion by Commissioner Gwen Myers, seconded by Commissioner Joshua Wostal, the following ordinance was enacted by a vote of 5 to 2, with Commissioner(s) Ken Hagan and Pat Kemp voting No; Commissioner(s) _____ being absent.

WHEREAS, pursuant to Ordinance No. 96-12, enacted by the Board of County Commissioners of Hillsborough County (the “Board”) on July 10, 1996, in accordance with Sections 212.054 and 212.055(2), Florida Statutes (the “State Surtax Law”), on September 3, 1996, the electorate of Hillsborough County approved the levy of a discretionary local government infrastructure surtax of .5 percent commencing December 1, 1996, which surtax is known locally as the Community Investment Tax or CIT (the “Infrastructure Surtax”); and

WHEREAS, pursuant to Ordinance No. 05-19, enacted by the Board on November 2, 2005, Ordinance No. 96-12 was amended to provide that the Board may adopt by resolution a list of projects to be funded from proceeds of the Infrastructure Surtax for the period of February 2008 through

September 2016 (Ordinance No. 96-12 and Ordinance No. 05-19, which are collectively referred to as the “Original Infrastructure Surtax Ordinance” are currently codified in Chapter 46, Article VI, Division 2, of the Hillsborough County Code); and

WHEREAS, the levy of the Infrastructure Surtax is scheduled to expire at midnight on December 1, 2026; and

WHEREAS, pursuant to the State Surtax Law, the Board has determined that it is in the best interest of the citizens of Hillsborough County (the “County”) that the current levy of the Infrastructure Surtax be renewed commencing December 1, 2026, through December 31, 2041; and

WHEREAS, the State Surtax Law authorizes the Board to renew the levy of the Infrastructure Surtax, subject to approval by a majority vote of the electorate of the county at a general election; and

WHEREAS, in order to address continued funding for the community’s rapidly growing needs, including capital infrastructure projects for transportation and public works, public safety, public facilities, public utilities and public schools, the Board desires to enact this Ordinance to provide for renewal of the levy of, and referendum on, the Infrastructure Surtax in accordance with the State Surtax Law and as provided herein, to provide continued funding for such needs; and

WHEREAS, such action is in the best interest of the County and serves both a county purpose and a public purpose.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, THAT:

SECTION 1. AMENDMENTS TO HILLSBOROUGH COUNTY CODE.

Effective December 1, 2026, Chapter 46, Article VI, Division 2. – Infrastructure Surtax, of the Hillsborough County Code, is hereby amended and restated in its entirety to read as follows (additions are indicated by underline text; deletions are indicated by strike-through text):

DIVISION 2. – INFRASTRUCTURE SURTAX

- Sec. 46-323. – One-half percent infrastructure surtax levy.
- Sec. 46-324. – Effective Date and duration of infrastructure surtax.
- Sec. 46-325. – Distribution of proceeds.
- Sec. 46-326. – Use of infrastructure surtax proceeds.
- Sec. 46-327. – Duties of the Clerk
- Sec. 46-328. - Referendum.

Sec. 46-323. – One-half percent infrastructure surtax levy.

In accordance with Sections 212.054 and 212.055(2), Florida Statutes (the “State Surtax Law”), there shall be levied and imposed throughout the incorporated and unincorporated areas of Hillsborough County, Florida, an additional tax on all transactions occurring in Hillsborough County,

which are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by Chapter 212, Florida Statutes and communications services as defined for purposes of Chapter 202, Florida Statutes (the “Infrastructure Surtax”). The Infrastructure Surtax shall be at the rate of one-half percent (0.5%) of the sales price or actual value received. Notwithstanding any other provision of this division, the Infrastructure Surtax shall be levied and imposed in accordance with the State Surtax Law, and the rules promulgated by the Florida Department of Revenue.

Sec. 46-324. – Effective date and duration of infrastructure surtax.

The Infrastructure Surtax authorized in Section 46-323 shall be effective commencing December 1, 1996 and continuing through December 31, 2041.

Sec. 46-325. – Distribution of proceeds.

In accordance with the State Surtax Law, the proceeds of the Infrastructure Surtax levied pursuant to this division shall be distributed by the Clerk of the Circuit Court of Hillsborough County, Florida, in the capacity of Clerk to the Board (the “Clerk”) to Hillsborough County, the municipalities therein and the School Board of Hillsborough County (the “School Board”) pursuant to an interlocal agreement among Hillsborough County, the municipalities therein and the School Board. Such interlocal agreement shall provide that five percent (5%) of the proceeds of the Infrastructure Surtax shall be distributed to the School Board and the balance of the proceeds of the Infrastructure Surtax shall be distributed to Hillsborough County and the municipalities therein in accordance with their relative populations as calculated utilizing the statutory formula provided in Section 218.62, Florida Statutes. Relative populations shall be determined annually pursuant to the latest official population estimates issued under Section 186.901, Florida Statutes.

Sec. 46-326. – Use of infrastructure surtax proceeds.

- (a) The proceeds of the Infrastructure Surtax and any interest earnings and bond proceeds generated therefrom may be used to fund infrastructure for transportation and public works, public safety, public facilities, public utilities and public schools, as described in the ballot language in Section 46-328.
- (b) For purposes of this division the term infrastructure has the meaning attributed to it in Section 212.055(2)(d)1.a-c, Florida Statutes, as may be amended from time to time, or its successor in function.
- (c) Proceeds of the Infrastructure Surtax may be pledged for new bond indebtedness incurred pursuant to law; provided, that the County, the municipalities and the School Board may pledge no greater than seventy percent (70%) of their respective distribution of the proceeds of the Infrastructure Surtax for such indebtedness.
- (d) As soon as possible after September 30, 2027, and every year thereafter for the duration of the Infrastructure Surtax, the governing boards of the County, the municipalities and the School Board shall prepare an Infrastructure Surtax accountability report to the citizens, which identifies all expenditures for each project funded from the proceeds of the Infrastructure Surtax through the previous fiscal year. A summary of such report shall be published in a newspaper of general circulation.

- (e) For each project constituting infrastructure under Section 212.055(2)(d)1.a or c., funded from the proceeds of the Infrastructure Surtax, signage indicating such funding source shall be placed at the project site.

Sec. 46-327. - Duties of the Clerk. The Clerk shall receive the proceeds of the Infrastructure Surtax from the Florida Department of Revenue and act as trustee thereof and shall disburse such proceeds to the County, the municipalities therein and the School Board pursuant to the interlocal agreement provided for in Section 46-325 within five (5) business days of receipt by the Clerk of such proceeds from the Florida Department of Revenue.

Sec. 46-328. - Referendum

- (a) The proposed renewal of the levy of the Infrastructure Surtax shall be presented to the Hillsborough County electorate by placing the question of whether to approve the same on the ballot at a referendum to be held at the general election on November 5, 2024, in accordance with applicable law.
- (b) The question on the ballot shall be in substantially the following form:

RENEWAL OF COMMUNITY INVESTMENT HALF-CENT SALES TAX
THROUGH DECEMBER 31, 2041

Shall Hillsborough County renew the existing local government infrastructure surtax, known locally as the community investment half-cent sales tax, commencing December 1, 2026, through December 31, 2041, to be shared with the municipalities and the School Board to fund infrastructure for transportation and public works, public safety, public facilities, public utilities and public schools?

- _____ FOR the ½ cent sales tax
- _____ AGAINST the ½ cent sales tax

SECTION 2. REFERENDUM.

- (a) The proposed renewal of the levy of the Infrastructure Surtax shall be presented to the Hillsborough County electorate by placing the question of whether to approve the same on the ballot at a referendum to be held at the general election on November 5, 2024, in accordance with applicable law.
- (b) The question on the ballot shall be in substantially the following form:

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Shall Hillsborough County renew the existing local government infrastructure surtax, known locally as the community investment half-cent sales tax, commencing

December 1, 2026, through December 31, 2041, to be shared with the municipalities and the School Board to fund infrastructure for transportation and public works, public safety, public facilities, public utilities and public schools?

_____ FOR the ½ cent sales tax

_____ AGAINST the ½ cent sales tax

- (c) Notice of the referendum shall be published in a newspaper of general circulation in the County, at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is held, the date of first publication in said newspaper to be at least thirty (30) days before said referendum, in the manner provided in Section 100.342, Florida Statutes.
- (d) The Clerk shall provide, on behalf of the Board, the notices to the Florida Department of Revenue required by Section 212.054(7)(a) and (b), Florida Statutes.
- (e) No referendum shall be placed on the ballot unless, prior to August 1, 2024:
 - (i) the County, the municipalities therein and the School Board have entered into an interlocal agreement providing for the distribution of the proceeds of the Infrastructure Surtax in accordance with the State Surtax law; and
 - (ii) each of the governing boards of the County, the municipalities and the School Board have: published a list of projects proposed to be funded from their respective distribution of the proceeds of the Infrastructure Surtax for the period commencing December 1, 2026, and ending December 31, 2041; held a public hearing to solicit citizen comment on the proposed list; and adopted a resolution identifying the specific projects to be funded from such distribution for such period.

SECTION 3. SAVINGS CLAUSE. In the event the referendum provided for in Section 2 of this Ordinance is not approved by a majority of those voting on the question posed by the referendum, the levy of the Infrastructure Surtax pursuant to the Original Infrastructure Surtax Ordinance shall remain in effect as originally provided in the Original Infrastructure Surtax Ordinance, the proceeds of the Infrastructure Surtax shall continue to be used for the purposes provided in the Original Infrastructure Surtax Ordinance and shall continue to be distributed as provided in the Original Infrastructure Surtax Ordinance.

SECTION 4. SEVERABILITY. It is declared to be the intent of the Board that if any section, subsection, sentence, clause or provision of this Ordinance be held invalid by a court of competent jurisdiction, it shall in no way affect the validity of the remaining portions of this Ordinance.

SECTION 5. CONFLICTS. All ordinances or parts of ordinances in conflict herewith are hereby superseded or repealed to the extent of such conflict.

SECTION 6. INCLUSION IN THE HILLSBOROUGH COUNTY CODE. The provisions set forth in Section 1 of this Ordinance shall be included and incorporated in the Hillsborough County Code

as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Hillsborough County Code.

SECTION 7. EFFECTIVE DATES; FILING AND NOTICES; REPEAL.

(a) This Ordinance shall be effective upon filing with the Florida Department of State. Immediately upon passage, the Clerk is directed to so file this Ordinance and to provide copies to the Florida Department of Revenue, the Supervisor of Elections and the Florida Office of Program Policy Analysis and Government Accountability in accordance with applicable law. Subject to Section 7(b) below, for purposes of authorizing the renewal of the levy of the Infrastructure Surtax, this Ordinance shall take effect on January 1, 2026.

(b) The renewal of the levy of the Infrastructure Surtax proposed by this Ordinance shall commence on December 1, 2026, only if approved by a “FOR” vote by a majority of those voting on the question posed at the November 5, 2024, referendum. If a majority of those voting on the question posed do not vote “FOR”, the proposed renewal of the levy of the Infrastructure Surtax shall not be authorized and this Ordinance shall be of no further force and effect.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

I, Cindy Stuart, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of an ordinance enacted by the Board at its public hearing held on April 17, 2024, as the same appears of record in Minute Book 575, of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this 18th day of April, 2024.

CINDY STUART, CLERK



By: _____

Deputy Clerk

Approved as to form
and legal sufficiency:

By: Samuel S. Hamilton

Samuel S. Hamilton
Chief Assistant County Attorney