

RESOLUTION NO. 2016-____

Local Government Infrastructure Surtax

A RESOLUTION OF THE CITY _____ OF THE CITY OF _____, BROWARD COUNTY, FLORIDA, IMPOSING A ONE CENT PER DOLLAR LOCAL GOVERNMENT INFRASTRUCTURE SURTAX ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN BROWARD COUNTY, FLORIDA, AS AUTHORIZED BY SECTION 212.055(2), FLORIDA STATUTES, PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE BEGINNING JANUARY 1, 2017 AND SHALL CONTINUE UNTIL REPEALED; PROVIDING FOR DISTRIBUTION OF SURTAX REVENUES PURSUANT TO LAW; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON NOVEMBER 8, 2016; PROVIDING BALLOT LANGUAGE AND A BRIEF DESCRIPTION OF INFRASTRUCTURE CAPITAL PROJECTS; PROVIDING FOR ADOPTION OF A RESOLUTION DETAILING PROJECT EXAMPLES; PROVIDING FOR PUBLIC DISTRIBUTION OF THIS RESOLUTION; DIRECTING THE CITY CLERK TO ADVERTISE THE SPECIAL REFERENDUM ELECTION IN ACCORDANCE WITH STATE LAW OR COORDINATE SUCH ADVERTISEMENT IN ACCORDANCE WITH STATE LAW WITH THE SUPERVISOR OF ELECTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Broward County and the municipalities of Broward County are presently without sufficient revenues to adequately fund the infrastructure needs within the County and are without sufficient fiscal resources to adequately fund infrastructure and equipment to address transportation and safety needs to benefit the local economy and the citizens of Broward County and the municipalities within Broward County; and

WHEREAS, the provision of adequate and efficient infrastructure facilities upon which the public depends on a day to day basis is a matter of great public concern to the citizens of Broward County and the City of _____; and

WHEREAS, *Section 212.055(2), Florida Statutes*, entitled “Local Government Infrastructure Surtax”, (the “Infrastructure Surtax Law”) authorizes the imposition of a 0.5 percent or 1.0 percent local government infrastructure surtax upon transactions occurring within Broward County that are taxable pursuant to Chapter 212, Florida Statutes, subject to referendum approval; and

WHEREAS, the Infrastructure Surtax Law provides that “if the governing bodies of the municipalities representing a majority of the county’s population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax”; and

WHEREAS, moneys received from the local government infrastructure surtax may be utilized to finance, plan, construct, renovate and improve needed infrastructure, establish an economic development trust fund, provide public safety vehicles, equipment and infrastructure, acquire land for public recreation, conservation or the protection of natural resources, improve infrastructure to address transportation and safety needs to benefit the local economy and the citizens of Broward County and the municipalities within Broward County, and such infrastructure projects will be for the use and benefit of the citizens of Broward County and municipalities within Broward County; and

WHEREAS, a brief description of the projects to be funded with revenues from the proposed infrastructure surtax is set forth in the ballot language contained in this Resolution, while a more specific project listing will be contained in a Resolution adopted by the City _____ of the City of _____ with the purpose of and intent of stating specific identified public infrastructure projects which would be specific projects to be funded from the revenues derived from the surtax; and

WHEREAS, the City of _____, being a municipality representing a portion of the majority of the population of Broward County and together with other municipalities in Broward County representing a majority of the County's population, has the power and authority, pursuant to *Section 212.055(2)(a)1, Florida Statutes*, to impose the local government infrastructure surtax, subject to approval at a referendum election and to call for the referendum election on the surtax; and

WHEREAS, *Section 212.055, Florida Statutes*, requires voter approval in a referendum election prior to imposition of the local government infrastructure surtax.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY _____ OF THE CITY OF _____ THAT:

Section 1. Legislative Findings/Recitals. The above recitals are hereby adopted by the City _____ of the City of _____ as its legislative findings relative to the subjects and matters set forth in this Resolution.

Section 2. Authorization. This Resolution is specifically authorized by *Section 212.055(2), Florida Statutes*, and other applicable Florida law.

Section 3. Imposition of Local Government Infrastructure Surtax. There is hereby imposed a one cent per dollar local governmental infrastructure surtax upon all authorized taxable transactions occurring within Broward County from January 1, 2017 until the surtax is repealed.

Section 4. Distribution of Surtax Revenues. In accordance with *Section 212.055(2), Florida Statutes*, the Florida Department of Revenue shall distribute the proceeds of the revenues of the surtax hereby imposed in accordance with *Section 218.62, Florida Statutes*, or pursuant to interlocal agreement as set forth in *Section 212.055(2)(c), Florida Statutes*.

Section 5. Referendum Election.

(a) The surtax imposed in Section 3 of this Resolution shall not take effect unless and until approved by a majority of the electors of Broward County voting in a referendum election on the surtax.

(b) Upon receipt of this Resolution and uniform resolutions adopted by municipalities within Broward County representing a majority of the county's population, the Supervisor of Elections of Broward County is hereby directed to hold such referendum election on November 8, 2016.

(c) The Supervisor of Elections of Broward County shall cause the following question to be placed on the ballot:

**BROWARD COUNTY 1 CENT SALES SURTAX TO
FUND INFRASTRUCTURE IMPROVEMENTS**

To provide the funding for necessary public capital projects, Broward County and Broward cities require additional revenue. The proposed revenue source is a 1 cent (1.0¢) per dollar sales surtax on taxable transactions occurring within Broward County. These revenues would be used for funding public projects and improvements such as the renovation, reconstruction and construction of roads, streets, pedestrian safety projects, transportation projects, public buildings and associated capital facilities and equipment throughout Broward County.

_____ FOR THE 1-CENT SALES TAX

_____ AGAINST THE 1-CENT SALES TAX

(d) A Resolution adopted by the City _____ of the City of _____ shall generally identify the public specific projects within the City of _____, which would be funded by the surtax imposed herein subject to voter approval. A certified copy of said Resolution shall be provided to the Board of County Commissioners of Broward County and to each municipality within Broward County by the City Clerk, and that Resolution and this Resolution shall be made generally available to the public.

Section 6. Advertisement. The City Clerk shall ensure that notice of this referendum shall be advertised in accordance with the provisions of *Section 100.342, Florida Statutes*, or coordinate with the Supervisor of Elections relative to the publication of the advertisement. Proof of publication shall be provided to the City Manager.

Section 7. Implementing Actions. The City Manager is hereby authorized to take any actions necessary to implement the aims of this Resolution.

Section 8. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, it is the intent of the City Council that such invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provision or application and, to this end, the provisions of this Resolution are declared severable.

Section 9. Conflicts. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

Section 10. Distribution of Resolution. The City Clerk is directed to distribute this Resolution to the Board of County Commissioners for Broward County, the Broward County League of Cities, the Broward County Supervisor of Elections, and each of the municipalities in Broward County.

Section 11. Effective Date.

- (a) The surtax imposed herein shall be effective beginning January 1, 2017 , if approved in the referendum election to be held on November 8, 2016.
- (b) This Resolution shall take effect immediately upon adoption.

PASSED AND DULY ADOPTED at the meeting of the City _____ of the City of _____ on the _____ day of _____, 2016.

ATTEST:

_____, Florida

_____, City Manager

_____, Mayor

Approved as to form and legality

,City Attorney