

ORDINANCE NO. 2012-22

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF WALTON COUNTY, FLORIDA, AMENDING ORDINANCE 2012-03 REGARDING THE CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, section 212.055(1), Florida Statutes, authorizes certain counties in Florida located within a regional transportation authority established under Chapter 343, Florida Statutes, to levy a discretionary sales surtax referred to as the “Charter County and Regional Transportation System Surtax” (hereinafter, the “Surtax”) subject to elector approval; and

WHEREAS, Walton County is located within the Northwest Florida Transportation Corridor Authority, established pursuant to Chapter 343, Part III, Florida Statutes, and is therefore authorized by section 212.055(1), Florida Statutes, to levy a Surtax on the sale of transactions taxable pursuant to s. 212.054, Florida Statutes, at a rate of one-half percent (0.5%); and

WHEREAS, the Board of County Commissioners of Walton County, Florida (“Board”) previously adopted Walton County Ordinance No. 2012-03 which levied the Charter County and Regional Transportation System Surtax (“Surtax”) at a rate of one-half percent (0.5%) pursuant to the provisions contained within section 212.055(1), Florida Statutes, subject to approval by referendum of the voters; and

WHEREAS, the referendum question was included on the ballot of a special election held on May 8, 2012, and was approved by a majority of the electorate of Walton County, Florida; and

WHEREAS, the Board now wishes to clarify that it will notify the Florida Department of Revenue in writing at such time all bonds issued to fund the construction of necessary bridge improvements for the bridge spanning the Choctawhatchee Bay along U.S. Highway 331 in Walton County are repaid to ensure that the Surtax is terminated as required in the referendum approved by the voters.

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

SECTION 1. INCORPORATION OF RECITALS. The above findings and recitals are hereby incorporated herein and made a part of this Ordinance.

SECTION 2. AMENDMENT OF SECTION 3 OF WALTON COUNTY ORDINANCE NO. 2012-03. Section 3 of Walton County Ordinance No. 2012-03, shall be amended to add a new paragraph (C) as follows:

**SECTION 3. IMPOSITION AND LEVY OF THE
CHARTER COUNTY AND REGIONAL
TRANSPORTATION SYSTEM SURTAX.**

(A) There is hereby levied and imposed by Walton County, the Charter County and Regional Transportation System Surtax authorized by section 212.055(1), Florida Statutes, at a rate of one-half percent (0.5%) on transactions taxable pursuant to section 212.054, Florida Statutes, subject to approval of a majority of the electors of Walton County voting in a special referendum election called for the purpose of determining whether such Surtax should be levied.

(B) The levy of the Surtax, if approved by a majority of the electors as required by paragraph (A), shall be limited for the purposes set forth in this Ordinance and shall take effect January 1, 2013 and shall expire December 31 of the year in which all debt incurred for the purposes described in Section 5 of this Ordinance is paid in full.

(C) As required by s. 212.054(7), Florida Statutes, within 10 days of the date on which all debt incurred for the purposes described in Section 5 of this Ordinance shall be paid in full, the County shall provide notice to the Department of Revenue that the Surtax shall be terminated effective December 31 of that calendar year. In the event it is expected that all debt shall be paid in full subsequent to November 16 of any particular year, the notice required by this paragraph shall be provided no later than November 16.

SECTION 3. EFFECTIVE DATE. This Ordinance shall be in force and take effect immediately upon its passage and recording with the Secretary of State.

PASSED AND ADOPTED this 25 day of September, 2012.

BOARD OF COUNTY COMMISSIONERS OF
WALTON COUNTY, FLORIDA

Scott A. Brannon
SCOTT BRANNON, CHAIRMAN

[SEAL]



ATTEST:

Martha Ingle
for Clerk
Martha Ingle
Clerk of Courts

Approved as to form and legality:

Toni R. Craig
Toni Craig, County Attorney