

Revenue Generating Options for Transportation and Flood Relief

REVENUE TYPE	REVENUE AVAILABLE IF LEVY WAS ESTABLISHED	COMMENTS/ BOND STATUS
Charter County and Regional Transportation System (Discretionary Sales) Surtax* <i>-This may be levied at a rate of up to 1%</i>	\$25.1M - \$100M (County Share)	Simple majority of the County Commission required for a referendum to be held at a general election.
Local Government Infrastructure (Discretionary Sales) Surtax* <i>-This may be levied at a rate of .5% or 1%</i> <i>-Up to 1% can be collected, but only 0.50% is available to collect as Natural Resources is already collecting 0.50% for SOIRL until it sunsets in on December 31, 2026</i>	\$37.1M (County Share)	Simple majority of the County Commission required for a referendum to be held at a general election.
Public Services Tax <i>-No requirement to share revenues with Cities (unincorporated areas only).</i>	\$3.3M - \$33.4M	Simple majority of the County Commission required for a referendum to be held at a general election. Imposed by County Charter.
9th Cent Fuel Tax (Unleaded -Motor Fuel) <i>-This may be levied at 1 Cent on unleaded fuel.</i> <i>-No requirement to share revenues with Cities, however, the Board may do so per Interlocal Agreement.</i>	\$2.7M	Supermajority of the County Commission vote required for approval or by referendum to be held at a general election.
Local Option Gas Tax 1-5 Cent (LOGT) (Unleaded -Motor Fuel) <i>-This may be levied at 5 Cents on unleaded fuel.</i> <i>-Requires an Interlocal Agreement</i>	\$6.4M (County Share)	Supermajority of the County Commission vote required for approval or by referendum to be held at a general election.

0.419999989

*Schedule requirements to move forward with the two surtaxes (top 2 boxes):

- **February** - Legislative Intent and Permission to advertise an ordinance
- **March/April** – Public Hearing and Interlocal Agreements with Cities
- **April 21st** – Deadline for County Commission to approve Ordinance/Resolution
- **May 7th** – Deadline to file Final Ordinance or Resolution with the Office of Program Policy Analysis and Government Accountability (OPPAGA)
- **August 17th** – Deadline to file ballot language with the Supervisor of Elections
- **November 3rd** - Election Day
- **January 1st** – Revenue collection begins

Florida Statutes

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.

(11) PERFORMANCE AUDIT.—

(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax.

(b)1. **At least 180 days before the referendum is held, the county or school district shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability.**

2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.

3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or school district.

4. The county or school district shall keep the information on its website for 2 years from the date it was posted.

5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void.

(c) For purposes of this subsection, the term “performance audit” means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must include an examination of issues related to the following:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district which relate to the program.

6. Compliance of the program with appropriate policies, rules, and laws.

(d) This subsection does not apply to a referendum held to adopt the same discretionary surtax that was in place during the month of December immediately before the date of the referendum.