

ORDINANCE NO. 92-08

AN ORDINANCE OF LIBERTY COUNTY, FLORIDA, LEVYING A ONE-CENT LOCAL GOVERNMENT SMALL COUNTY SALES SURTAX IN LIBERTY COUNTY; PROVIDING FOR APPROVAL OF THE LEVY BY ORDINANCE ENACTED BY AN EXTRAORDINARY VOTE OF THE MEMBERS OF THE COUNTY GOVERNING AUTHORITY; PROVIDING FOR DISTRIBUTION OF THE PROCEEDS PURSUANT TO F.S. 218.62; PROVIDING FOR THE USE OF THE FUNDS FOR OPERATING PURPOSES, OR ANY PUBLIC PURPOSES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 212.055(3), Florida Statutes (1992), provides for the levy of a small county discretionary sales surtax by the governing authority in each County that has a population of 50,000 or less on April 1, 1992; and

WHEREAS, Liberty County, Florida had a population of less than 50,000 on April 1 1992; and

WHEREAS, the Statute provides for imposition of the surtax pursuant to an Ordinance enacted by an extraordinary vote of the members of the County governing authority; and

WHEREAS, the Board of County Commissioners of Liberty County, Florida has determined that there is a critical and immediate need for the revenue to be generated by the surtax; and

WHEREAS, the City of Bristol is the only municipality located in Liberty County, Florida;

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

Section 1. There is hereby levied, imposed and set, a one-cent (\$0.01) small county local government sales surtax in Liberty County, Florida, pursuant to Section 212.055(3), Florida Statutes (1992).

Section 2. Pursuant to Section 212.055(3)(a), Florida Statutes (1992), this ordinance is enacted by an extraordinary vote of the members of the County governing authority.

Section 3.

- (1) The tax shall be administered, collected, enforced, and distributed in accordance with Section 212.054(4), Florida Statutes (1992). The proceeds of this surtax shall be allocated to Liberty County and the City of Bristol in accordance with Section 218.62, Florida Statutes (1992).
- (2) Liberty County's share of the proceeds shall be used for operating expenses of any infrastructure or any other public purpose as

authorized by Section 212.055(3), Florida Statutes (1992) as authorized by resolution of the Board.

Section 4. Conflict. All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 5. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 6. Effective Date. Pursuant to Florida Statutes, the surtax levied hereby will take effect on the first day of a month. Therefore, the effective date of the surtax levied hereby is declared to be the 1st day of November, 1992. This Ordinance shall take effect according to law.

DULY PASSED AND ADOPTED by the Board of County
Commissioners this 26th day of October, 1992.

BOARD OF COUNTY
COMMISSIONERS, LIBERTY
COUNTY, FLORIDA.

By: John F. Sanders
John F. Sanders, Chairman

L. B. Arnold
L. B. Arnold

Marlene Culpepper

Earl Jennings
Earl Jennings

Joe Sumner
Joe Sumner

ATTEST:

Duncan Hosford
Duncan Hosford
Clerk of the Circuit Court

APPROVED AS TO FORM:

J. C. C.
County Attorney