# ORDINANCE NO. 26-004

**AN ORDINANCE LEVYING A LOCAL GOVERNMENT INFRASTRUCTURE 0.5 PERCENT SURTAX ON CERTAIN TRANSACTIONS OCCURRING WITHIN ST. LUCIE COUNTY FROM WHICH TAXES ARE PAYABLE TO THE STATE OF FLORIDA UNDER THE PROVISIONS OF CHAPTER 212, 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, 2029 AND ENDING ON DECEMBER 31, 2038; PROVIDING FOR DISTRIBUTION AMONG THE GOVERNMENTS OF ST. LUCIE COUNTY AND ELIGIBLE MUNICIPALITIES PURSUANT TO LAW; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON NOVEMBER 3, 2026; PROVIDING BALLOT LANGUAGE AND A BRIEF DESCRIPTION OF CAPITAL PROJECTS; PROVIDING FOR A DEFINITION OF INFRASTRUCTURE; DIRECTING THE CLERK OF CIRCUIT COURT TO ADVERTISE THE REFERENDUM ELECTION IN ACCORDANCE WITH LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR FILING WITH THE DEPARTMENT OF STATE; PROVIDING AN EFFECTIVE DATE AND PROVIDING FOR CODIFICATION.**

**WHEREAS,** Section 212.055(2), Florida Statutes authorizes St. Lucie County to impose a sales infrastructure surtax upon most taxable transactions occurring within St. Lucie County and taxable under Chapter 212 of the Florida Statutes; and,

**WHEREAS,** such surtax may be imposed at a rate of 0.5 percent for transactions which are subject to the state tax imposed under the provisions of Chapter 212, Florida Statutes; and,

**WHEREAS,** a 0.5 percent surtax would, under current State sale tax rates, result in a 0.5 percent surtax on each one dollar ($1.00) sale; and,

**WHEREAS,** funds generated by the local government infrastructure surtax authorized by Section 212.055(2), Florida Statutes, shall be utilized by the St. Lucie County and its municipalities to finance, construct, reconstruct, maintain, repair and improve public infrastructure including long term capital maintenance and useful life extension of public infrastructure projects such as new and improved sidewalks near schools, roadway improvements including expansion and major resurfacing, reducing traffic congestion, local flood control and improving water quality and such other similar uses authorized under Florida law for the use and benefit of the citizens of the County;

**WHEREAS**, a sales tax is levied on all sales to non-residents and residents alike within St. Lucie County and, a significant portion of the infrastructure surtax will be paid by non-permanent residents such as short term and seasonal visitors ("Non-Permanent Residents"). It is estimated that 15-20% of all surtax revenue in St. Lucie County is paid by Non-Permanent Residents;

**WHEREAS**, this is fair and equitable as Non-Permanent Residents contribute significantly to road congestion and wear and tear on roadways and other public infrastructure;

**WHEREAS**, since such infrastructure projects have a long useful life and funding would be costly to the current citizens of the County, it is fair and equitable that the current and future Non-Permanent Residents who will also benefit from such infrastructure improvements share in the cost of these projects;

**WHEREAS**, the infrastructure surtax will allow the St. Lucie County and its municipalities to use current fiscal and monetary resources for other existing and needed municipal services;

**WHEREAS**, the revenue generated by the infrastructure surtax will be allocated pursuant to State law guaranteeing the St. Lucie County and its municipalities with a specified share of the revenue generated by this tax;

**WHEREAS**, the revenue generated by the infrastructure surtax can be used for matching state and federal funds to generate significantly more funding for infrastructure projects in the County;

**WHEREAS**, adequate public infrastructure facilities of the types hereinabove described promote the safe, efficient, and uninterrupted provision of numerous general and essential public services provided by the St. Lucie County and its municipalities including but not limited to roadways, flood control, pedestrian safety and water quality;

**WHEREAS**, the St. Lucie County and its municipalities recommend that a citizens' oversight committee should be established by the Cities of the County to routinely review projects funded by the infrastructure surtax that will issue reports to the County to insure transparency and to provide the citizens of the County with the assurance that funds are being spent in the manner approved by the voters;

**WHEREAS,** a brief general description of the projects to be funded is set forth in the ballot language contained in this ordinance; and,

**WHEREAS,** St. Lucie County and its municipalities are presently without sufficient revenues to pay for improving local roads, reducing traffic congestion, improving public safety, improving local water quality, and other similar uses to adequately serve the needs of the County; and,

**WHEREAS,** adequate infrastructure promotes safe, efficient and uninterrupted provision of services in St. Lucie County; and,

**WHEREAS,** Section 212.055(2), Florida Statutes, requires voter approval in a referendum election prior to imposition of the discretionary sales surtax.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of St. Lucie County, Florida:

**PART A. ARTICLE VIII "DISCRETIONARY SALES SURTAX" IS HEREBY CREATED AND ADDED TO CHAPTER 42 "TAXATION" OF THE CODE OF ORDINANCES OF ST. LUCIE COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 42-250 AUTHORIZATION.**

This ordinance is authorized by Sections 212.054 and 212.055(2), Florida Statutes as amended and other applicable law.

**SECTION 42-251 PURPOSE.**

The levy herein of the discretionary sales surtax is to serve the public purpose of providing and making available to St. Lucie County and the eligible municipalities therein funds to finance, plan and construct infrastructure for any or all of the following public needs: improving local roads, reducing traffic congestion, adding sidewalks, improving local water quality, including the Indian River Lagoon, reduce neighborhood flooding, and other similar uses authorized by Florida law.

The proceeds of the discretionary sales surtax may be pledged for the purpose of paying principal and interest on bonds issued to finance the foregoing infrastructure. The sales surtax proceeds shall not be used to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of this surtax. Neither the proceeds of the sales surtax nor any interest accrued thereto shall be used for operational expenses of the County or the municipalities.

**SECTION 42-252 DEFINITION.**

Infrastructure shall have the meaning set out in Section 212.055(2)(d)1, Florida Statutes, as amended.

**SECTION 42-253 LEVY OF DISCRETIONARY SALES SURTAX.**

There is hereby levied and imposed throughout the incorporated and unincorporated areas of St. Lucie County, a 0.5 percent sales surtax upon any tax paid to the State of Florida pursuant to Chapter 212, Florida Statutes, which resulted from a taxable transaction occurring within St. Lucie County; provided, however, that the surtax shall not apply on the sales amount above $5,000.00 on an item of tangible personal property and on prepaid calling arrangements as defined in Section 212.05(1)(e)1a unless the statutory exemption amount set forth at Section 212.054(2)(b), Florida Statutes, is amended in which case the amended exemption amount, if any, shall be utilized in lieu of the exemption amount stated herein.

**SECTION 42-254 DISTRIBUTION OF SURTAX.**

In accordance with Section 212.055(2)(c), Florida Statutes, proceeds of the sales surtax hereby imposed shall be divided and distributed among the County government and eligible municipalities based upon interlocal agreement or in the absence of Interlocal agreement, by the formula provided in Section 218.62, Florida Statutes.

**SECTION 42-255 REFERENDUM ELECTION.**

(1) The sales surtax levied in Section 42-253 of this ordinance shall not take effect unless and until approved by a majority of the qualified electors of the County voting in a county-wide

referendum election on the surtax.

(2) The Supervisor of Elections of St. Lucie County is hereby directed to hold the referendum election on November 3, 2026, on the levy of a discretionary 0.5 percent sales surtax.

(3) The Supervisor or Elections of St. Lucie County shall cause the ballot question substantially in the following form to be placed on the ballot:

<u>OFFICIAL BALLOT</u>

EXTENSION OF EXISTING HALF CENT LOCAL GOVERNMENT SURTAX FOR INFRASTRUCTURE

To continue funding projects to improve local roads, reduce traffic congestion, add sidewalks and greenspaces, improve local water quality, including the Lagoon, reduce neighborhood flooding and similar uses under Florida law and seek matching funds for these purposes, shall St. Lucie County continue to levy a half-cent sales tax, for ten years, throughout the County, with expenditures reviewed by an independent citizens committee ensuring dollars are spent fairly throughout the County and its municipalities?

________ FOR THE 0.5 CENT SALES TAX

________ AGAINST THE 0.5 CENT SALES TAX

(4) The Referendum election shall be held at the polling places designated in each precinct in St. Lucie County and be conducted by election officials duly appointed by applicable general law. The polls will be open at the voting places from 7:00 a.m. to 7:00 p.m. on November 3, 2026. Absentee voting shall be permitted upon compliance with applicable law.

(5) The County is hereby authorized to take all actions necessary, to include but not limited, adoption of subsequent motions, resolutions and notices to place this issue for referendum and to carry out the intent of this ordinance.

**SECTION 42-256 ADVERTISEMENT.**

The Clerk of Circuit Court shall ensure that notice of this referendum shall be advertised in accordance with the provisions of Section 100.342, Florida Statutes. Proof of publication shall be provided to the Chairman of the Board of County Commissioners for St. Lucie County.

**PART B. SEVERABILITY.**

If any portion of this ordinance is for any reason held or declared to be unconstitutional, inoperative, or void, such holding shall not affect the remaining portions of this ordinance. If this ordinance or any provision thereof shall be held to be inapplicable to any person, property, or circumstance, such holding shall not affect its applicability to any other person, property, or circumstances.

**PART C. FILING WITH THE DEPARTMENT OF STATE.**

The Clerk be and is hereby directed forthwith to send a certified copy of this ordinance to the Bureau of Administration Code and Laws, Department of State, The Capitol, Tallahassee, Florida 32304.

**PART D. EFFECTIVE DATE.**

(A) The tax levied hereby shall be effective from January 1, 2029 through December 31, 2038, if approved in the referendum election to be held on November 3, 2026.

(B) This ordinance shall take effect upon filing with the Secretary of State.

**PART E. ADOPTION.**

After motion and second, the vote on this ordinance was as follows:

| | |
|---|---|
| Commissioner Jamie Fowler | AYE |
| Commissioner Larry Leet | AYE |
| Commissioner James Clasby | AYE |
| Commissioner Erin Lowry | AYE |
| Commissioner Cathy Townsend | AYE |

**PART F. CODIFICATION.**

Upon approval by the electors of the tax imposed by this ordinance, provisions of this ordinance shall be incorporated in the Code of Ordinance of St. Lucie County, Florida, and the word "ordinance" may be changed to "section", "article", or other appropriate word, and the sections of this ordinance may be renumbered or relettered to accomplish such intention; provided, however, that parts B through F shall not be codified. Actual chapter, article, and section numbers may be modified in codification.

**PASSED AND DULY ADOPTED** this 17th day of March 2026.

**ATTEST:**

______________________
**Deputy Clerk**

**BOARD OF COUNTY COMMISSIONERS**
**ST. LUCIE COUNTY, FLORIDA**

**BY:** ______________________
Vice **Chair**

**APPROVED AS TO FORM AND CORRECTNESS:**

**BY:** ______________________
**County Attorney**

FLORIDA DEPARTMENT of STATE

**RON DESANTIS**
Governor

**CORD BYRD**
Secretary of State

March 19, 2026

Michelle R. Miller
Clerk & Comptroller
St. Lucie County
2300 Virginia Ave.
Fort Pierce, FL 34982

Dear Michelle Miller,

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of St. Lucie County Ordinance No. 26-04, which was filed in this office on March 19, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/dp

**R. A. Gray Building • 500 South Bronough Street • Tallahassee, Florida 32399-0250**
**Telephone: (850) 245-6270**