



## Legislation Details (With Text)

**File #:** ID 2016-290    **Version:** 1    **Name:**  
**Type:** Resolution    **Status:** Passed  
**File created:** 4/28/2016    **In control:** Regular City Commission Meeting  
**On agenda:** 5/4/2016    **Final action:** 5/4/2016  
**Title:** IMPOSING A ONE-CENT PER DOLLAR LOCAL GOVERNMENT INFRASTRUCTURE SURTAX ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN BROWARD COUNTY, FLORIDA, AS AUTHORIZED BY FLORIDA STATE STATUTES AND APPROVED AT A REFERANDUM ELECTION; EFFECTIVE BEGINNING JANUARY 1, 2017.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. RESOLUTION

Date	Ver.	Action By	Action	Result
5/4/2016	1	Regular City Commission Meeting		

**TO:** Mayor and City Commission

**FROM:** Douglas E. Smith, City Manager

**DATE:** May 4, 2016

IMPOSING A ONE-CENT PER DOLLAR LOCAL GOVERNMENT INFRASTRUCTURE SURTAX ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN BROWARD COUNTY, FLORIDA, AS AUTHORIZED BY FLORIDA STATE STATUTES AND APPROVED AT A REFERANDUM ELECTION; EFFECTIVE BEGINNING JANUARY 1, 2017.

**BACKGROUND:** Various municipalities of Broward County are proposing the imposition of a one-cent per dollar local surtax to provide revenues to fund infrastructure needs within the County and to fund infrastructure and equipment to address transportation and safety needs of its citizens and the local economy.

-Section 212.055(2) of the *Florida Statutes* authorizes the imposition of a local government infrastructure surtax on transactions that occur within Broward County that are taxable pursuant to Chapter 212, *Florida Statutes*.

-Monies received from the local government infrastructure surtax may be used 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.

-Voter approval in a referendum election pursuant to Section 212.055, *Florida Statutes*, is required prior to imposition of the local government infrastructure surtax; election to be held on November 8, 2016.

-The surtax will be imposed effective beginning January 1, 2017, if approved by a majority of the electors of Broward County in the referendum election, and will continue until repealed.

-The City of Margate will put forth a more specific listing of public infrastructure projects to be funded from the revenues derived from the surtax and will be contained in a Resolution adopted by the City Commission.

-The Florida Department of Revenue will distribute proceeds of the revenues of the surtax in accordance with Section

212.055(2), *Florida Statutes*, or pursuant to interlocal agreement as set forth in Section 212.055(2)(c), *Florida Statutes*.

**RECOMMENDATION:** Approval for placement on November 2016 ballot

**FISCAL IMPACT:** Estimated impact for the City of Margate - \$3 million plus per year if approved by voters

**CONTACT PERSON:** Benjamin J. Ziskal, AICP, CEcD, Director of Economic Development