

**ORDINANCE
NUMBER 2026-**

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF CHARLOTTE COUNTY, FLORIDA, EXTENDING THE LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX ("LOCAL SALES TAX") IN CHARLOTTE COUNTY; PROVIDING FOR THE LEVY OF THE LOCAL SALES TAX; PROVIDING FOR A REFERENDUM; PROVIDING FOR THE DURATION OF THE LOCAL SALES TAX; PROVIDING FOR THE DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX; PROVIDING FOR HOLDING THE REFERENDUM WITH THE 2026 GENERAL ELECTION; PROVIDING FOR THE BALLOT QUESTION; PROVIDING FOR THE USE OF REVENUES; PROVIDING FOR THE DISSEMINATION OF INFORMATION CONCERNING THE LOCAL SALES TAX; PROVIDING FOR NOTIFICATIONS BY THE COUNTY ATTORNEY; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, Section 212.055(2), Florida Statutes, authorizes the governing authority in each county to levy either a one/half percent (0.5%) or one percent (1%) local government infrastructure sales surtax (hereinafter "local sales tax") upon taxable transactions occurring within the county as provided in Section 212.054, Florida Statutes; and

WHEREAS, proceeds from the local sales tax, and any interest accrued thereto, are required by Section 212.055(2) to be used, inter alia, to finance, plan and construct needed infrastructure; and

WHEREAS, at a referendum held on November 3, 2020, a majority of the electors of Charlotte County approved the ballot question listed in Ordinance No. 2020-024 which is levying a one percent (1%) local sales tax for a period from January 1, 2021, to December 31, 2026, for the purposes of funding infrastructure as defined by law; and

WHEREAS, the previously approved one percent (1%) local sales tax will expire on December 31, 2026; and

WHEREAS, the Charlotte County Board of County Commissioners ("Board") finds that authorizing or approving the one percent (1%) local sales tax for twenty (20) years so that proceeds from the local sales tax may be used to finance, plan and construct needed infrastructure that benefits the life, health and safety of Charlotte County residents and visitors; and

WHEREAS, the extension of the one percent (1%) local sales tax would result in a one (1) cent sales surtax on each one dollar (\$1.00) for twenty (20) years; and

WHEREAS, Section 212.055(2), Florida Statutes, provides that the levy of the local sales tax shall be pursuant to an ordinance enacted by a majority of the board of county commissioners of the county and approved by a majority of the electors of the county voting in a referendum on the local sales tax.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Charlotte County, Florida:

SECTION 1. LEVY OF THE LOCAL SALES TAX. The Board of County Commissioners of Charlotte County hereby levies a one percent (1%) local sales tax pursuant to Section 212.055(2), Florida Statutes, effective January 1, 2027, to continue after the expiration of the existing one percent (1%) local sales tax which expires on December 31, 2026. The local sales tax levied hereby shall terminate on December 31, 2046.

SECTION 2. REFERENDUM. The local sales tax levied in Section 1. of this ordinance shall not take effect unless and until it is approved by a majority of the electorate of Charlotte County, voting in a referendum on the local sales tax pursuant to this ordinance.

SECTION 3. DURATION OF THE LOCAL SALES TAX. Collection of the local sales tax levied herein shall begin on January 1, 2027, and shall cease on December 31, 2046. There can be no extension of the levy of this local sales tax unless approved pursuant to law.

SECTION 4. DISTRIBUTION OF REVENUES OF THE LOCAL SALES TAX. The local sales tax shall be distributed between Charlotte County and the City of Punta Gorda as provided in Section 212.055(2)(c), Florida Statutes.

SECTION 5. HOLDING THE REFERENDUM. The Supervisor of Elections of Charlotte County is hereby directed to hold a referendum in conjunction with the general election scheduled on November 3rd, 2026.

SECTION 6. BALLOT QUESTION. The Supervisor of Elections of Charlotte County shall cause the following question to be placed on the ballot for the referendum held as herein required:

TITLE

EXTENSION OF THE ONE PERCENT (1%) LOCAL OPTION SALES TAX FROM JANUARY 1, 2027, TO DECEMBER 31, 2046.

QUESTION

SHOULD THE ONE PERCENT LOCAL OPTION SALES TAX BE EXTENDED FOR TWENTY YEARS FROM JANUARY 1, 2027, TO DECEMBER 31, 2046, WITH THE PROCEEDS TO BE USED FOR INFRASTRUCTURE AS DEFINED BY LAW, INCLUDING PUBLIC SAFETY, PUBLIC INFRASTRUCTURE AND UTILITIES, QUALITY OF LIFE, AND SCHOOLS?

_____ **FOR** the one-cent sales tax
_____ **AGAINST** the one-cent sales tax

SECTION 7. USE OF REVENUES. The shares of the local sales tax proceeds received by Charlotte County and the City of Punta Gorda shall be expended only as permitted by Section 212.055(2), Florida Statutes.

SECTION 8. DISSEMINATION OF INFORMATION CONCERNING THE LOCAL SALES TAX. The County Administrator is authorized to use any available County funds and to seek private donations to disseminate factual information to the citizenry of the County concerning the local sales tax. The Board of County Commissioners of Charlotte County finds that the expenditure of such funds and donations is for a public purpose and is an authorized expenditure.

SECTION 9. NOTIFICATIONS BY THE COUNTY ATTORNEY. The County Attorney is directed to notify the Charlotte County Supervisor of Elections immediately of the adoption of this ordinance and provide the Supervisor of Elections with a certified copy of this ordinance. The County Attorney is further directed to notify the Department of Revenue within ten (10) days after the final adoption by ordinance or referendum of the levy, termination, or rate change of the local sales tax, but not later than November 16, 2026, prior to the effective date. Said notice shall include the time period during which the local sales tax will be in effect, the rate, a copy of the ordinance and such other information as the Department of Revenue shall require, in accordance with Section 212.054(7)(a), Florida Statutes. In addition, the County Attorney is further directed to notify the Department of Revenue by October 1, 2026, if the referendum, or consideration of the ordinance, that would result in the levy, termination, or rate change of the local sales tax,

is scheduled to occur on or after October 1, 2026, in accordance with Section 212.054(7)(b), Florida Statutes.

SECTION 10. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or applications. To this end, the provisions of this ordinance are declared severable.

SECTION 11. EFFECTIVE DATE. A certified copy of this ordinance shall be filed with the Department of State of the State of Florida within ten (10) days of enactment and shall take effect upon filing with said department.

PASSED AND DULY ADOPTED this 4th day of May 2026.

BOARD OF COUNTY COMMISSIONERS
OF CHARLOTTE COUNTY, FLORIDA


By: _____
Joseph M. Tiseo, Chairman

ATTEST:

Roger D. Eaton, Clerk of the Circuit
Court and Ex-Officio Clerk to the
Board of County Commissioners

By: _____
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

By:  _____
Thomas M. David, County Attorney
LR 25-0716 314 / GRP