

MAY 20 2003 *AM/BS*

1 Effective Date:  
2 May 30, 2003

**ORANGE COUNTY  
TRANSPORTATION SALES TAX  
ORDINANCE**

**ORDINANCE NO. 2003 - 05**

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7 AN ORDINANCE RELATING TO TAXATION IN ORANGE  
8 COUNTY, FLORIDA; PROVIDING A SHORT TITLE AND  
9 LEGISLATIVE FINDINGS; LEVYING ON ALL TAXABLE  
10 TRANSACTIONS, AT THE RATE OF ONE-HALF OF ONE  
11 PERCENT (0.5%), THE "LOCAL GOVERNMENT  
12 INFRASTRUCTURE SURTAX" PURSUANT TO SECTION 212.054  
13 AND SUBSECTION 212.055(2) OF FLORIDA STATUTES (2002);  
14 PROVIDING FOR DISTRIBUTION OF THE SURTAX PROCEEDS  
15 AND CREATION OF CERTAIN TRUST FUNDS AND TRUST  
16 ACCOUNTS IN CONNECTION THEREWITH; IMPOSING  
17 RESTRICTIONS ON THE USE OF SALES SURTAX PROCEEDS  
18 (AND ALL RELATED INTEREST AND OTHER INVESTMENT  
19 EARNINGS); PROVIDING THAT THE TAX WILL TAKE EFFECT  
20 ONLY UPON APPROVAL BY THE ELECTORATE; PROVIDING  
21 FOR A REFERENDUM; REQUIRING FURTHER VOTER  
22 APPROVAL FOR REPEAL OF THE ORDINANCE IN ITS  
23 ENTIRETY AND FOR AMENDMENTS AND REVISIONS TO OR  
24 REPEAL OF CERTAIN SECTIONS AND SUBSECTIONS OF THE  
25 ORDINANCE; PROVIDING FOR CODIFICATION AND  
26 SEVERABILITY; PROVIDING EFFECTIVE DATES AND  
27 EXPIRATION OR "SUNSET" DATES.

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30 **BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF**  
31 **ORANGE COUNTY:**

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33 **Section 1. Short Title.** This ordinance shall be known and may be cited as the  
34 "Orange County Transportation Sales Tax Ordinance".  
35

36 **Section 2. Legislative Findings.** The Board of County Commissioners of Orange  
37 County, Florida, hereby makes the following legislative findings and declares them to be, in part,  
38 the legislative, legal, and public policy bases for the enactment of this ordinance:  
39

40 (a) It is necessary and desirable to promote and protect the health and safety of the  
41 traveling public in Orange County and maintain and improve the quality of life and economic  
42 prosperity of the citizens of Orange County by providing road and transportation facilities for the  
43 citizens and visitors of the county.  
44

45 (b) Orange County Chairman Richard T. Crotty convened the County Chairman's  
46 Transportation Commission, consisting of active and knowledgeable citizens and leaders of

47 business, governmental, academic, civic, social and professional organizations, to study the  
48 transportation needs of the county. The commission identified a need for additional capital to  
49 construct road and other transportation facilities in Orange County and considered a wide range  
50 of options for additional revenue. At the conclusion of its deliberations, the commission issued  
51 its report, entitled *Mobility 20/20 – The Orange County Transportation Mobility Initiative*.  
52 Among other things, the report recommended the levy of a half-cent sales tax.

53  
54 (c) Subsection 212.055(2) of Florida Statutes (2002) authorizes the levy of the local  
55 government infrastructure surtax at the rate of one-half of one percent (0.5%), subject to the  
56 approval of the electors of the county in a referendum, to finance, plan, and construct  
57 infrastructure, and to acquire land for public recreation or conservation or protection of natural  
58 resources.

59  
60 (d) Subsection 212.055(2) authorizes the proceeds of the sales tax to be distributed  
61 and disbursed among a county and the municipalities within the county in accordance with an  
62 interlocal agreement entered into between the county and the municipality or municipalities  
63 representing a majority of the municipal electors in the county.

64  
65 (e) The levying of a discretionary sales tax in Orange County at the rate of one-half  
66 of one percent (0.5%), with the tax revenues to be distributed and disbursed among the county  
67 and several municipalities within the county, with portions of the county's share to be disbursed  
68 further to certain transportation agencies, all to pay the cost of acquiring, financing, planning,  
69 and constructing transportation infrastructure (and to mitigate the environmental impacts  
70 thereof), will relieve certain material deficiencies now existing in the transportation system in  
71 Orange County.

72  
73 (f) The approval of a discretionary sales tax by the electors of the county, if it occurs,  
74 will be granted in large part because the voters are confident that the proceeds will be used (i)  
75 only to fund transportation projects that promote and protect public safety and preserve and  
76 enhance the quality of life and general economic prosperity in the county and (ii) only with  
77 regular reports of all expenditures and the status of all funded projects to be provided to an  
78 independent citizens group, which in turn will report at least annually to the public, to assure that  
79 the proceeds are used only to fund those projects included or contemplated in an approved  
80 project list.

81  
82 (g) The diverse community organizations and citizens who support the levy of a half-  
83 cent sales tax have voiced their concern that the proceeds be responsibly and prudently managed  
84 by the various government agencies that would receive the funds and have also voiced support  
85 for the creation of an independent board of citizens to monitor the use of the proceeds. In  
86 response to this concern the board of county commissioners has, contemporaneously with  
87 enactment of this ordinance, enacted Ordinance No. 2003-06 which establishes

88  
89 (i) the Orange County Citizens' Transportation Oversight Board (the  
90 "oversight board") to monitor, scrutinize, and provide recommendations with respect to the use  
91 of the proceeds of the sales tax; and  
92

93 (ii) the Orange County Mobility 20/20 Governing Board (the “governing  
94 board”), which consists of the county chairman, all county commissioners, and the mayor and  
95 the first mayor *pro tem* of the City of Orlando, and which will review and approve or disapprove  
96 proposed changes to transportation projects to be paid for with sales tax funds; and  
97

98 (iii) the Orange County Transit Board (the “transit board”), which consists of  
99 the county chairman, the mayor of the City of Orlando, and the secretary of District 5 of the State  
100 of Florida Department of Transportation, which will create, implement, and manage a transit  
101 systems plan and will determine and oversee which governmental agency or agencies will  
102 construct, operate, and maintain improvements to implement and manage the transit systems  
103 plan, and which will recommend additions and deletions of and material changes to, and  
104 otherwise determine the priorities for, transit and freight-train-mitigation projects to be paid for,  
105 in whole or in part, with sales tax proceeds.  
106

107 **Section 3. Levy of Sales Tax.** Pursuant to Subsection 212.055(2) of Florida Statutes  
108 (2002), there is levied on all taxable transactions in Orange County, at the rate of one-half of one  
109 percent (0.5%), the discretionary sales surtax known as the "local government infrastructure  
110 surtax" (the "sales tax ").  
111

112 **Section 4. Distribution of Sales Tax Proceeds.** As allowed by subsections  
113 212.054(4) and 212.055(2) (c) of Florida Statutes (2002), the proceeds of the sales tax less the  
114 cost of administration shall be distributed by the State of Florida Department of Revenue as set  
115 forth in an interlocal agreement which the county and the City of Orlando, Florida ("Orlando"),  
116 have entered into contemporaneously with the enactment of this ordinance. That agreement  
117 constitutes the interlocal agreement contemplated under subparagraph (c)1 of subsection  
118 212.055(2) of Florida Statutes (2002) and is to be available for inspection and copying by the  
119 public during working hours at the office of the clerk to the board of county commissioners.  
120

121 **Section 5. Transportation Sales Tax Trust Fund and Trust Accounts.**  
122

123 (a) **Transportation Sales Tax Trust Fund.** There is hereby created the Orange  
124 County Transportation Sales Tax Trust Fund into which sales tax proceeds shall be deposited by  
125 the county as required by the interlocal agreement.  
126

127 (b) **Trust Accounts.** There are hereby created within the trust fund the following  
128 trust accounts:  
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130 County Road Projects Trust Account  
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132 County Pedestrian Safety Projects Trust Account  
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134 Orlando Road Projects Trust Account  
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136 Orlando Pedestrian Safety Projects Trust Account  
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138 Other Municipalities Road Projects Trust Account

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- Other Municipalities Pedestrian Safety Projects Trust Account
- Major Roads and Transit Holding Account
- Surplus Sales Tax Trust Account

The Orange County Comptroller is authorized to establish additional accounts and subaccounts within the trust fund as may be necessary or useful in the administration of the sales tax proceeds and in complying with the requirements of Florida law, this ordinance, the interlocal agreement, and the covenants and agreements entered into by the county from time to time in connection with any borrowings payable from the proceeds of the sales tax, so long as such additional accounts and subaccounts are not inconsistent with the requirements and restrictions of this ordinance and the interlocal agreement. Furthermore, the comptroller is authorized and directed to take such additional steps as necessary or useful under generally accepted governmental accounting principles to ensure that the balances in the several accounts at the end of each fiscal year carry forward to the subsequent fiscal year.

**(c) Segregation of Fund and Accounts.** The transportation sales tax trust fund and all its accounts and subaccounts shall be separate and apart from all other existing and future county funds, accounts, and subaccounts, and there shall be no other county revenues deposited or otherwise commingled in either the trust fund or its accounts and subaccounts. However, notwithstanding the foregoing, all interest and other investment earnings on the monies deposited in the trust fund and its several accounts and subaccounts shall be retained in the trust fund and shall be credited to the same account or subaccount as the monies on which they were earned. Thereafter, the interest and other investment earnings will follow the monies on which they were earned and will be subject to the same requirements and restrictions as are imposed by this ordinance and the interlocal agreement on the monies on which they were earned.

The designation and establishment of the trust fund and the various accounts and subaccounts in and by this ordinance shall be in keeping with generally accepted governmental accounting principles. Cash and investments required to be accounted for in the trust fund and its several accounts and subaccounts may be deposited in a single bank account, commingled for investment purposes, and/or pooled with other county monies in a common investment program or programs, provided that standard accounting records are maintained to reflect control or restricted allocation of the monies for the various purposes of the trust fund and its several accounts and subaccounts.

**(d) Transfers Between Accounts.** Monies deposited in the several accounts within the transportation sales tax trust fund may not be transferred to other accounts within the trust fund except as follows:

- (1) the comptroller may transfer monies to correct deposits made to improper accounts; or

184 (2) the comptroller may make any transfers expressly authorized or required  
185 by the interlocal agreement; or  
186

187 (3) in the case of an account other than the Major Roads and Transit Holding  
188 Account, if all costs of all projects to be paid from the account have been paid in full (or  
189 provision for full payment has been made), then the remaining funds shall be deemed surplus and  
190 may be transferred to another account, but only if:  
191

192 A. no fewer than five members of the oversight board vote to recommend  
193 approval of the transfer and, subsequently, no fewer than two-thirds (2/3)  
194 of the members of the governing board vote to approve the transfer; or  
195

196 B. the oversight board votes to recommend approval of the transfer by a vote  
197 of fewer than five members or votes to recommend against the transfer,  
198 but the transfer is subsequently approved by vote of no fewer than four-  
199 fifths (4/5) of the members of the governing board; or  
200

201 (4) in the case of the Major Roads and Transit Holding Account, if all costs of  
202 all transit projects or all freight-train-mitigation projects (or both) to be paid from the account  
203 have been paid in full (or provision for full payment has been made), then the funds remaining  
204 unencumbered in the account by virtue of such projects being completed shall be deemed surplus  
205 and may be transferred to another account, but only if no fewer than two-thirds (2/3) of the  
206 members of the transit board vote to recommend approval of the transfer and, subsequently, no  
207 fewer than two-thirds (2/3) of the members of the governing board vote to approve the transfer;  
208 or  
209

210 (5) in the case of the Major Roads and Transit Holding Account, if all costs of  
211 all major-road projects to be paid from the account have been paid in full (or provision for full  
212 payment has been made), then the funds remaining unencumbered in the account by virtue of  
213 the major-road projects being completed shall be deemed surplus and may be transferred to  
214 another account, but only if no fewer than two-thirds (2/3) of the members of the oversight board  
215 vote to recommend approval of the transfer and, subsequently, no fewer than two-thirds (2/3) of  
216 the members of the governing board vote to approve the transfer.  
217

218 **Section 6. Restrictions on Use of Sales Tax Proceeds; Project List**  
219

220 (a) **General Restrictions.** As required by subsection 212.055(2) of Florida Statutes (2002),  
221 the proceeds of the sales tax authorized by that subsection and levied by this ordinance, and any  
222 interest or other investment earnings accrued thereto, may be expended by the county and  
223 Orlando, and by any other municipalities and any other governmental agencies to which the  
224 county disburses proceeds under the interlocal agreement or other contract, only to acquire,  
225 finance, plan, and construct transportation-related infrastructure within the boundaries of the  
226 county, and to acquire land for conservation or protection of natural resources in mitigation of  
227 the environmental impacts caused by the construction or acquisition of roads and other  
228 transportation facilities.  
229

230 As contemplated by subparagraph (d)1 of subsection 212.055(2) of Florida Statutes  
231 (2002), neither the sales tax proceeds nor any proceeds of any bonds, notes or other instruments  
232 of indebtedness payable in whole or in part from sales tax proceeds (nor any interest or other  
233 investment earnings accrued to or earned on either sales tax proceeds or the proceeds of any such  
234 borrowing) may be used for operational expenses of any infrastructure or for any purpose not  
235 authorized by this ordinance or the interlocal agreement.  
236

237 For purposes of the foregoing, "infrastructure" shall have such meaning as is provided  
238 expressly or implicitly in subsection 212.055(2) of Florida Statutes (2002).  
239

240 As set forth in paragraph (e) of subsection 212.055(2) of Florida Statutes (2002), if the  
241 county or any municipality or any transportation agency receiving sales tax proceeds pledges  
242 such proceeds for the purpose of servicing new bond indebtedness, in no case may the  
243 jurisdiction issue such bonds more frequently than once per year. Furthermore, each jurisdiction  
244 issuing bonds payable from sales tax proceeds must comply with all requirements and  
245 restrictions in the interlocal agreement which are applicable to the issuance of such bonds.  
246

247 The county and Orlando, as well as all other municipalities and any transportation  
248 agencies to which the county disburses sales tax proceeds under the interlocal agreement or other  
249 contract, must comply fully with the restrictions in paragraph (f) of subsection 212.055(2) of  
250 Florida Statutes (2002).  
251

252 **(b) Permissible Infrastructure.** Sales tax proceeds, the proceeds of any borrowings  
253 payable from sales tax proceeds, and any interest or other investment earnings on either may be  
254 used by the county and Orlando, and by any other municipalities and transportation agencies to  
255 which the county disburses proceeds under the interlocal agreement or other contract, only (i) to  
256 acquire, finance, plan, and construct the infrastructure identified or contemplated in the "sales tax  
257 project list" attached to Orange County Resolution No. 2003-M-14, which has been adopted and  
258 approved by the board of county commissioners contemporaneously with the enactment of this  
259 ordinance, and (ii) to acquire land for conservation or protection of natural resources in  
260 mitigation of the environmental impacts caused by such infrastructure. The resolution and the  
261 project list must remain in the custody of the county comptroller, as clerk to the board of county  
262 commissioners, and will be available during working hours for inspection and copying by the  
263 public.  
264

265 If any individual item of infrastructure or land acquisition identified or contemplated in  
266 the project list is later determined not to meet or otherwise not to comply with the general  
267 restrictions of subsection (a), or otherwise the cost of it is later determined not to be eligible  
268 under Subsection 212.055(2) of Florida Statutes (2002) to be paid from sales tax proceeds (or the  
269 proceeds of a borrowing payable from sales tax proceeds), it shall be deemed severed and  
270 stricken from the project list. Thereafter, the cost of that item of infrastructure or land  
271 acquisition may not be paid from sales tax proceeds, or from the proceeds of any borrowing  
272 payable from sales tax proceeds, or from any interest or other investment earnings on either.  
273

274 In addition to the provisions of subsection (a) and this subsection (b), the county and  
275 Orlando, and all other municipalities and transportation agencies to which the county disburses

276 proceeds under the interlocal agreement or other contract, must comply with all requirements and  
277 restrictions imposed by the interlocal agreement or other contract pertaining to the receipt,  
278 deposit, investment, and expenditure of sales tax proceeds, the proceeds of borrowings payable  
279 from sales tax proceeds, and the interest and other investment earnings on either.  
280

281 (c) **Amendments to Project List.** Orange County Resolution No. 2003-M-14 and the  
282 Sales Tax Project List collectively constitute a declaration to the citizens of Orange County of  
283 the projects which the county, the several municipalities, and certain transportation agencies  
284 intend and covenant in good faith to undertake and pay for with the proceeds of the sales tax, if it  
285 is or has been approved by the voters. Those governmental bodies and agencies recognize that if  
286 the voters grant or have granted approval of the sales tax, they will do so or have done so in large  
287 part because of the covenant on how the revenue will be used. However, the government  
288 agencies are mindful also that there could arise circumstances from time to time which could  
289 result in adverse consequences to the citizens and the public interest if the project list cannot be  
290 amended. Therefore, the project list is declared to be subject to amendment from time to time,  
291 but only as follows:  
292

293 (1) **Adding, Deleting, or Changing Projects.** Except and with the exclusion of the  
294 approval processes set forth in paragraphs (2), (3), and (4), the project list may be amended to  
295 add a project, to delete a project, to make a material change to the scope of a project, or any  
296 combination of the foregoing, only upon written request of the jurisdiction charged with  
297 undertaking the project, and only upon review and approval by the oversight board, the transit  
298 board, and/or the board of county commissioners, the Orlando city council, or the governing  
299 board (as appropriate), as follows:  
300

- 301 i. no fewer than five members of the oversight board vote to recommend  
302 approval of the requested amendment and, subsequently, the request is  
303 approved  
304
- 305 • by the affirmative vote of no fewer than two-thirds (2/3) of the  
306 members of the board of county commissioners in the case of  
307 county projects,  
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  - 309 • by the affirmative vote of no fewer than two-thirds (2/3) of the  
310 members of the Orlando city council in the case of Orlando  
311 projects, or  
312
  - 313 • by the affirmative vote of no fewer than two-thirds (2/3) of the  
314 members of the governing board in the case of all other projects; or  
315
- 316 ii. the oversight board recommends approval of the request by a vote of  
317 fewer than five members or recommends denial of the request, but the  
318 request is subsequently approved  
319

- by the affirmative vote of no fewer than four-fifths (4/5) of the members of the board of county commissioners in the case of county projects,
- by the affirmative vote of no fewer than four-fifths (4/5) of the members of the Orlando city council in the case of Orlando projects, or
- by the affirmative vote of no fewer than four-fifths (4/5) of the governing board members in the case of all other projects.

(2) **Adding Projects for Surplus Funds.** In the case of a jurisdiction that has paid in full all costs of its projects listed in the project resolution (or has otherwise provided for full payment of such costs), the project list may be amended to add more projects to be undertaken by that jurisdiction and paid for with sales tax proceeds (or with the proceeds of a borrowing payable from sales tax proceeds), but only upon the written request of the jurisdiction and only upon the approving votes of the majority of the members of the oversight board. The oversight board may withhold its approval only for good and substantial cause.

In the case of projects to be undertaken by the county, appeals from decisions of the oversight board are to be taken to the board of county commissioners. In the case of projects to be undertaken by Orlando, appeals from oversight board decisions are to be taken to the Orlando city council. In all other cases, appeals from oversight board decisions are to the governing board, where a majority vote is required to override the decision of the oversight board.

(3) **Approval of Pedestrian-Safety Projects.** In the case of sidewalk, pedestrian-overpass, bike-trail, traffic-signal-system, or intersection-improvement projects, if and to the extent the pertinent contract between a municipality (other than Orlando) and the county identifies the projects with specificity, the projects may be undertaken by the municipality without further approvals. Otherwise, the projects may be undertaken only after the project list has been amended to add the project, and the project list may be amended only upon approval of the proposed project by a majority of the oversight board. The oversight board may withhold its approval only for good and substantial cause. Appeals from oversight board decisions are to the governing board, where a majority vote is required to override the decision of the oversight board.

(4) **Adding, Deleting, or Changing Transit Projects or Freight-Train-Mitigation Projects; Transit Systems Plan and Determination of Agency Responsible for Transit Projects.** The transit board is the entity that will create, adopt and implement a transit systems plan, subject to approval of the plan by the governing board as set forth in this paragraph (4). To the extent allowed by law, the cost of preparing the plan shall be paid from the proceeds of the sales tax. After the transit systems plan is prepared by the transit board and approved by the governing board, it may be amended only upon recommendation of the transit board and approval thereafter by the governing board in accordance with this paragraph (4).



365 Subject to the approval of the governing board, the transit board shall determine the  
366 agency or agencies that will construct, operate, and maintain the infrastructure to implement and  
367 manage the transit systems plan. Thereafter, the transit board shall oversee the approved agency  
368 or agencies throughout the construction, operation, and maintenance of the transit projects set  
369 forth in the transit systems plan.

370  
371 In accordance with the transit systems plan, the project list may be amended to add,  
372 delete, or make a material change to the scope of a transit project or a freight-train-mitigation  
373 project, or any combination of the foregoing. However, such addition, deletion, or material  
374 change shall be consistent with the transit systems plan and, along with approval of the transit  
375 systems plan and approval of the agency or agencies to implement the several transit projects set  
376 forth in the transit systems plan, may occur only

377  
378 (i) upon recommendation of approval of the proposed addition, deletion, or  
379 modification by the transit board, and

380  
381 (ii) upon approval of the recommended addition, deletion, or modification by the  
382 governing board.

383  
384 When recommending approval of the transit systems plan, approval of the agency or agencies to  
385 be responsible for undertaking transit projects, or approval of a project addition, deletion, or  
386 modification, if the transit board renders its recommendation by the unanimous vote of all its  
387 members, the governing board may approve the recommendation by an approving vote of a  
388 majority of its members. If the transit board renders its recommendation of any of the foregoing  
389 with other than a unanimous vote of all its members, the approval of the governing board may  
390 occur only by the approving vote of no fewer than two-thirds (2/3) of all its members.

391  
392 In its consideration of proposed changes to the project list under paragraphs (1), (2), and  
393 (3) of this subsection (c), the oversight board may not withhold its approval of a proposed  
394 additional project or a proposed change to a project already on the project list based on the  
395 design of the project if the design is not inconsistent with design standards customarily used by  
396 the particular jurisdiction.

397  
398 Upon the approval of an amendment to the project list pursuant to this subsection, or  
399 upon the execution by the county and a municipality of a contract identifying with specificity the  
400 pedestrian-safety projects to be undertaken by the municipality and paid for with the proceeds of  
401 the sales tax, the comptroller shall modify the project list accordingly. For purposes of this  
402 subsection (c), the severing and striking of a project from the project list, as contemplated in  
403 subsection (b), because of its noncompliance with subsection (a) or ineligibility for funding  
404 under subsection 212.005(2) of Florida Statutes (2002), shall not be deemed to be an amendment  
405 to the project list.

406  
407 **Section 7. Referendum.**

408  
409 (a) **Referendum Called.** This ordinance and the proposed levy of the sales tax shall  
410 be presented to the Orange County electorate at a referendum. The board of county

411 commissioners hereby authorizes, directs, and requests the supervisor of elections to conduct the  
412 referendum, pursuant to applicable Florida law, with the date of the referendum to be October 7,  
413 2003. The board further authorizes the cost of the referendum to be paid from the general funds  
414 of the county and directs the county chairman to prepare and effect such budget transfers as may  
415 be necessary for that purpose.

416  
417 (b) **Ballot Question.** The question on the ballot shall be as follows:  
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419  
420 **Orange County Transportation Initiative to Relieve Traffic Congestion,**  
421 **Enhance Mobility and Improve Pedestrian Safety.**  
422

423 To relieve traffic congestion, this proposal provides funding to widen, improve  
424 and extend roads, major highways, and intersections countywide, enhance  
425 mobility, improve pedestrian and traffic safety, and begin development of a rapid-  
426 transit system. Funding would be provided by a voter-approved half-cent per  
427 dollar sales tax for a period of twenty years. Requires that all funds be spent on  
428 capital and construction costs. Requires oversight of all expenditures by an  
429 independent oversight commission.

430  
431 \_\_\_\_\_FOR the half-cent sales tax

432  
433 \_\_\_\_\_AGAINST the half-cent sales tax  
434

435 The ballot question shall also appear on the ballot in Spanish, and the county administrator, the  
436 county attorney, and the supervisor of elections are requested, authorized and directed to prepare  
437 or obtain an accurate and appropriate Spanish translation of the above and to include it on the  
438 ballots distributed to county voters.

439  
440 **Section 8. Amendments.**  
441

442 (a) **Prior to Referendum.** This ordinance may be amended, revised, or repealed by  
443 the board of county commissioners at any time prior to the referendum called for in section 7.  
444

445 (b) **After Referendum.** After approval by the electorate of the proposed levy of the  
446 sales tax at the referendum called for in section 7, any amendment to or revision or repeal of  
447 sections 3, 4, 5, or 6, or this subsection 8(b), or subsections 11(d) or (e), and any repeal of this  
448 ordinance in its entirety, shall take effect only upon approval thereof by a majority of the electors  
449 of Orange County voting in a subsequent referendum called for that purpose, except for an  
450 amendment to section 3 to reduce the rate of the sales tax (including a reduction to a rate of zero  
451 cents), which may take effect without referendum approval. Otherwise, at any time after the  
452 referendum called for in section 7, the other sections and subsections of this ordinance may be  
453 amended, revised, or repealed in the manner provided by law. No repeal of this ordinance or  
454 reduction in the rate of the sales tax may take effect if it would impair any contract rights of the  
455 owners of any bonds, notes or other instruments of indebtedness payable in whole or in part,  
456 directly or indirectly, from the revenues derived from the sales tax.

457  
458           **Section 9. Codification.** The publisher of the Orange County Code is directed to  
459 codify only sections 1 through 6 and subsections 8(b), 11(d), and 11(e) of this ordinance. The  
460 remaining sections shall not be codified, but shall be in full force and effect as provided by  
461 Section 11. Further, the publisher is authorized and directed to renumber and reletter the several  
462 sections, subsections, paragraphs, and subparagraphs, and to substitute words such as "chapter,"  
463 "article," and "division" for such words as "ordinance," all as may be necessary or useful to  
464 ensure proper codification.

465  
466           **Section 10. Severability.** If any provision of this ordinance or the application thereof  
467 to any person, governmental body, or circumstance is held invalid, the invalidity shall not affect  
468 other provisions or applications of this ordinance which can be given effect without the invalid  
469 provision or application, and to this end the provisions of this ordinance are declared severable.

470  
471           **Section 11. Effective Dates; Expiration Dates.**

472  
473           **(a) Immediate Effectiveness.** Sections 6, 7, 8, 10, and this section 11 shall take  
474 effect upon the filing of this ordinance with the State of Florida Department of State as required  
475 by paragraph (b) of subsection 125.66(2) of Florida Statutes (2002).

476  
477           **(b) Delayed Effectiveness.** If and only if the levy of the sales tax is approved by a  
478 majority of the electors of the county voting in the special referendum election to be held as  
479 required by section 7, all other sections of the ordinance shall take effect on January 1, 2004.

480  
481           **(c) Repeal Upon Voter Disapproval.** If the levy of the sales tax is not approved by a  
482 majority of the electors of the county voting in the referendum, this ordinance shall expire and  
483 shall be deemed repealed in its entirety on January 1, 2004, without further action by the board  
484 of county commissioners.


485  
486           **(d) Sunset.** In all events, this ordinance shall be in effect only through December 31,  
487 2023. It shall "sunset" and expire thereafter, without further action by the board of county  
488 commissioners, at which time it shall be deemed repealed and of no further force and effect, and  
489 the sales tax levied hereunder shall terminate.

490  
491           **(e) Survival of Restrictions on Use of Tax Proceeds.** Notwithstanding the  
492 provisions of subsection (d) for the expiration and repeal of this ordinance, the restrictions  
493 imposed by this ordinance and the interlocal agreement on the distribution and use of sales tax  
494 proceeds, the proceeds of any borrowings payable from sales tax proceeds, and all interest and

495 other investment earnings on either of them shall survive such expiration and repeal and shall be  
496 fully enforceable in a court of competent jurisdiction.  
497

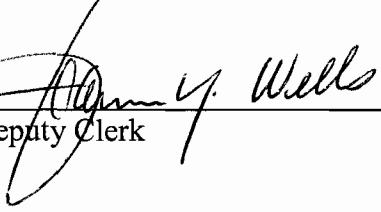
498 **ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE**  
499 **COUNTY, FLORIDA, AT ITS MEETING CONVENED ON THE 20<sup>TH</sup> DAY OF**  
500 **MAY, 2003.**  
501

502 **ORANGE COUNTY, FLORIDA**

503  
504  
505 BY:   
506 Richard T. Crotty  
507 County Chairman  
508

509  
510 DATE: MAY 23 2003  
511

512 ATTEST: Martha O. Haynie, County Comptroller  
513 As Clerk of the Board of County Commissioners  
514

515  
516 BY:   
517 *ant*, Deputy Clerk  
518

