

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
No. ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____
Is Item Included In Current Budget?	Yes _____	No _____			
Is this item using Federal Funds?	Yes _____	No _____			
Is this item using State Funds?	Yes _____	No _____			

Budget Account No.: Fund _____ Department _____ Unit _____ Object _____
 Reporting Category _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

<p><i>[Signature]</i> 2/26/2025 B 2/20 OFMB JA 2/20 DA 2/20</p>	<p><i>[Signature]</i> 2/23/24 Contract Dev. and Control 26.2.20.25</p>
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B. Legal Sufficiency:

[Signature] 2/25/25
 Assistant County Attorney

C. Other Department Review:

 Department Director

ORDINANCE NO. 2025-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA REPEALING THE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF ONE PERCENT (1.0%) SECTIONS 17-491 THROUGH 17-494 OF THE PALM BEACH COUNTY CODE, WHICH CODIFIED ORDINANCE NO. 2016-032, WHICH REPEAL IS EFFECTIVE DECEMBER 31, 2025; PROVIDING FOR SURVIVAL OF RESTRICTIONS ON USE OF SURTAX PROCEEDS AS LONG AS ANY SURTAX PROCEEDS REMAIN UNSPENT; PROVIDING FOR THE CONTINUATION OF THE CITIZEN OVERSIGHT COMMITTEE(S) UNTIL ONLY DE MINIMIS SURTAX PROCEEDS REMAIN; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CAPTIONS; PROVIDING FOR SAVINGS CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on May 17, 2016, the Board of County Commissioners of Palm Beach County, Florida ("Board") enacted Ordinance No. 2016-032 imposing a countywide local government infrastructure surtax (Surtax) of one percent (1%) on all authorized taxable transactions occurring within Palm Beach County as authorized by section 212.055(2), Florida Statutes; and

WHEREAS, the Surtax imposed by Ordinance No. 2016-032 passed at a referendum election held on November 8, 2016; and

WHEREAS, the imposition and collection of the Surtax began on January 1, 2017; and

WHEREAS, Ordinance No. 2016-032 provided that the Surtax would expire on December 31, 2026 or alternately that the ordinance would sunset in the event that the total aggregate distributions of Surtax proceeds equal or exceed the amount of \$2,700,000,000 on or before September 1 of any year during the ten year term of the ordinance. In such an event the Board is to take all necessary action to repeal the ordinance and notify the Florida Department of Revenue prior to the applicable deadline so that the Surtax will not continue for the following calendar year; and

WHEREAS, Total aggregate distributions of Surtax proceeds have exceeded \$2,700,000,000, and the Surtax will sunset on December 31, 2025.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

SECTION 1. INCORPORATION OF RECITALS. The above recitals are

43 true and correct and are hereby incorporated by reference.

44 **SECTION 2. REPEAL OF LOCAL GOVERNMENT INFRASTRUCTURE**
45 **SURTAX.** Palm Beach County Ordinance No. 2016-032, codified at Sections 17-491 through
46 17-494 of the Palm Beach County (County) Code, the Local Government Infrastructure Surtax
47 (Surtax) is hereby repealed in its entirety effective as of December 31, 2025.

48 **SECTION 3. SURVIVAL OF RESTRICTIONS ON USE OF SURTAX**
49 **PROCEEDS.** So long as any Surtax proceeds shall remain unspent, the restrictions imposed
50 under Ordinance No. 2016-032 concerning the distribution and use of such Surtax proceeds as
51 well as the proceeds of any borrowings payable from Surtax proceeds, and all interest and other
52 investment earnings on either of them shall survive repeal and shall be fully enforceable in a
53 court of competent jurisdiction.

54 **SECTION 4. CONTINUATION OF CITIZEN OVERSIGHT**
55 **COMMITTEE(S).** The Citizen Oversight Committee(s) established under Ordinance No. 2016-
56 032 shall continue to function and carry out their responsibilities and duties as set forth in
57 Ordinance No. 2016-032 until only de minimis Surtax proceeds remain unspent. “De minimis”
58 for purposes of this section shall mean one percent (1%) of total aggregate distributions of Surtax
59 proceeds as calculated by the County.

60 **SECTION 5. CODIFICATION.** The provisions of this Ordinance shall
61 become and be made a part of the Code of Laws and Ordinances of Palm Beach County,
62 Florida. The articles and sections of this Ordinance may be renumbered or relettered to
63 accomplish such, and the word “Ordinance” may be changed to “Section”, “Article”, or
64 other appropriate word.

65 **SECTION 6. SEVERABILITY.** Should any section or provision of this
66 Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court of
67 competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder
68 hereof other than the part declared to be invalid.

69 **SECTION 7. CAPTIONS.** The captions, sections headings, and section
70 designations used in this Ordinance are for convenience only and shall have no effect on
71 the interpretation of the provisions of this Ordinance.

72 **SECTION 8. SAVINGS CLAUSE.** Notwithstanding anything to the
73 contrary, all provisions of the Palm Beach County Ordinance No. 2016-032, which are
74 codified in Sections 17-491 through 17-494 of the Palm Beach County Code, are

75 specifically preserved and remain in full force and effect for the limited purpose of
76 enforcing any alleged violations of said Code which occurred prior to its repeal.

77 **SECTION 9. EFFECTIVE DATE.** After filing with the Florida Department
78 of State, this Ordinance shall become effective on December 31, 2025.

79

80 **PASSED AND DULY ENACTED** by the Board of County Commissioners of Palm
81 Beach County, Florida in regular session, this ____ day of _____, 2025.

82

PALM BEACH COUNTY, FLORIDA

83

84

85

By: _____

86

Maria G. Marino

87

Mayor

88 (SEAL)

89

90 ATTEST:

91

92 Joseph Abruzzo, Clerk of the Circuit Court & Comptroller

93

94

95

96

By: _____

97

Deputy Clerk

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99 APPROVED AS TO FORM AND LEGAL SUFFICIENCY

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101

102

By:  _____

103

County Attorney

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Filed with the Department of State on the ____ day of _____, 2025