

LOCAL OPTION SALES TAX

COMMISSIONER DISCUSSION

Updated October 6, 2025

PROCESS OVERVIEW

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- Citrus is one of **67** counties in Florida.
 - Of those 67, Citrus County is the **only** county in Florida that has never had a Local Option Sales Tax in place.
 - The only other county without a Local Option Sales Tax currently in place is Collier County (Naples/Marco Island).
 - All eligible purchases in both counties are currently taxed at **6%**.



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- Process outlined in Section **212.055(2)**, Florida Statutes.
 - Up to **1%** may be levied for local use on top of the state sales tax (**6%**).
 - No state restriction on duration of levy, though ballot may contain a sunset provision. **10-year+** sunset typically allows for bonding revenue.
 - Referendum must receive more than **50%** of votes in a general election.



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- Local sales tax applies only to the first **\$5,000** of a major purchase.
 - Like the state sales tax, it would not apply to necessities such as groceries, prescriptions, medical services/devices, etc.
 - Could generate an estimated **\$25 million** per year.
 - **20-25%** of revenue could be paid by visitors to Citrus County.



WHAT'S A PENNY WORTH?



Total 1% Collections:	\$25,000,000	100%
Citrus County	\$23,372,500	93.5%
Crystal River*	\$504,250	2.0%
Inverness*	\$1,123,250	4.5%

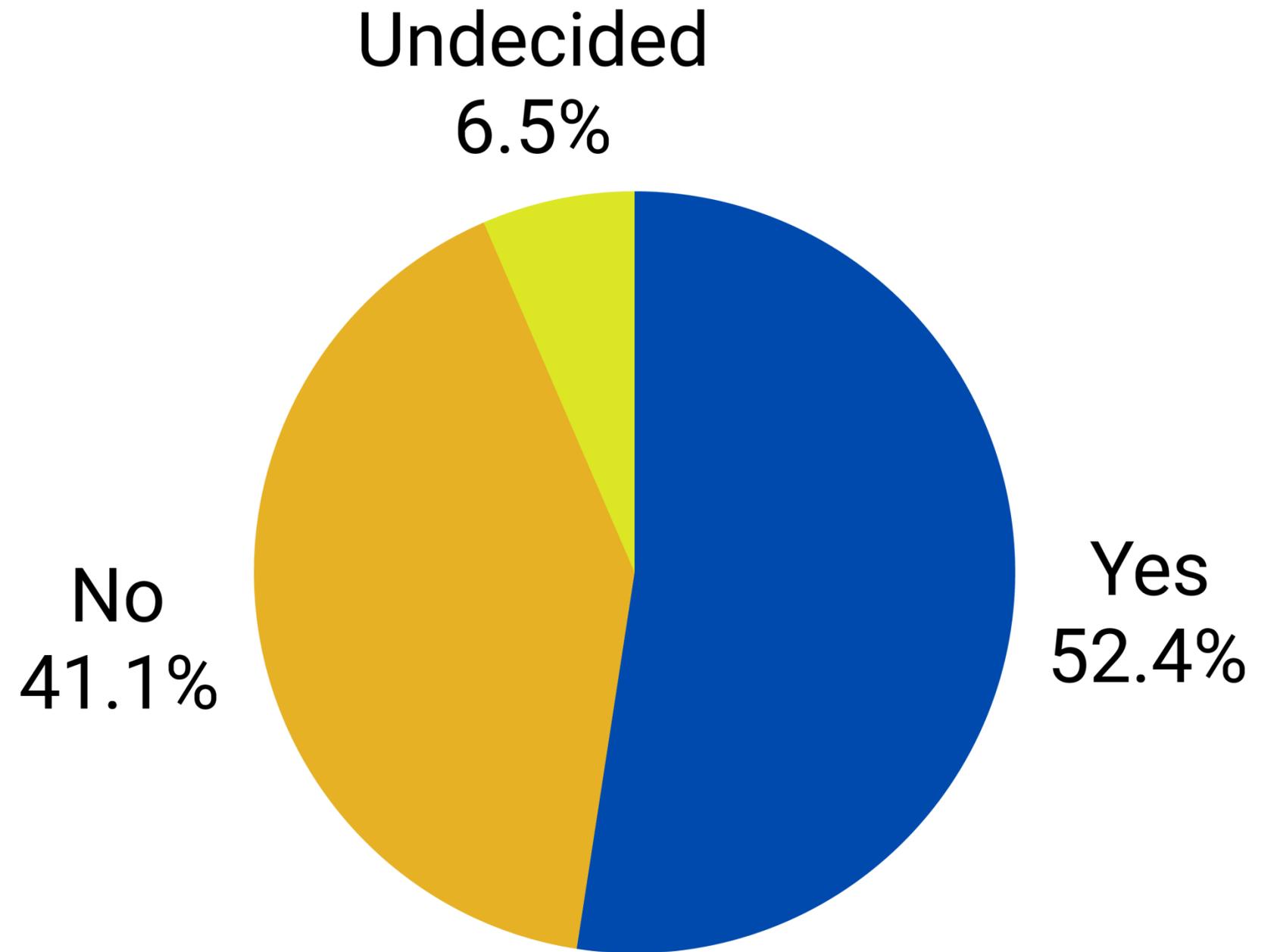
** Amounts based on population (statutory formula).*

- City shares may be adjusted through Interlocal Agreements.

2ND ROUND SURVEY RESULTS

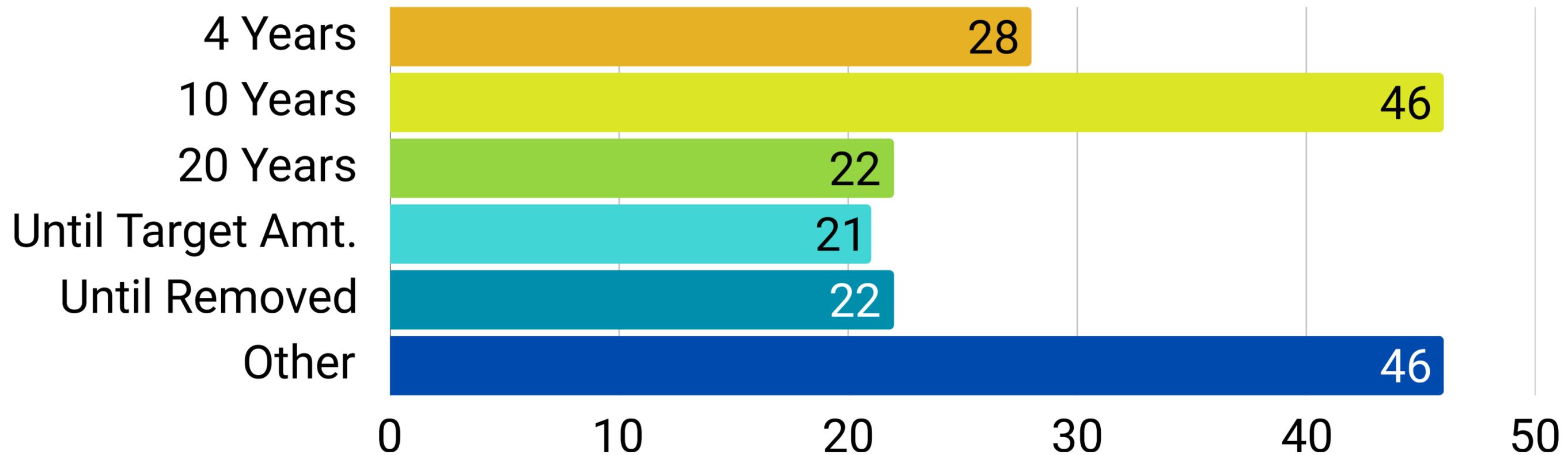
2ND ROUND LOCAL OPTION SALES TAX SURVEY RESULTS

Would you consider voting
for a 1% Local Option Sales Tax?



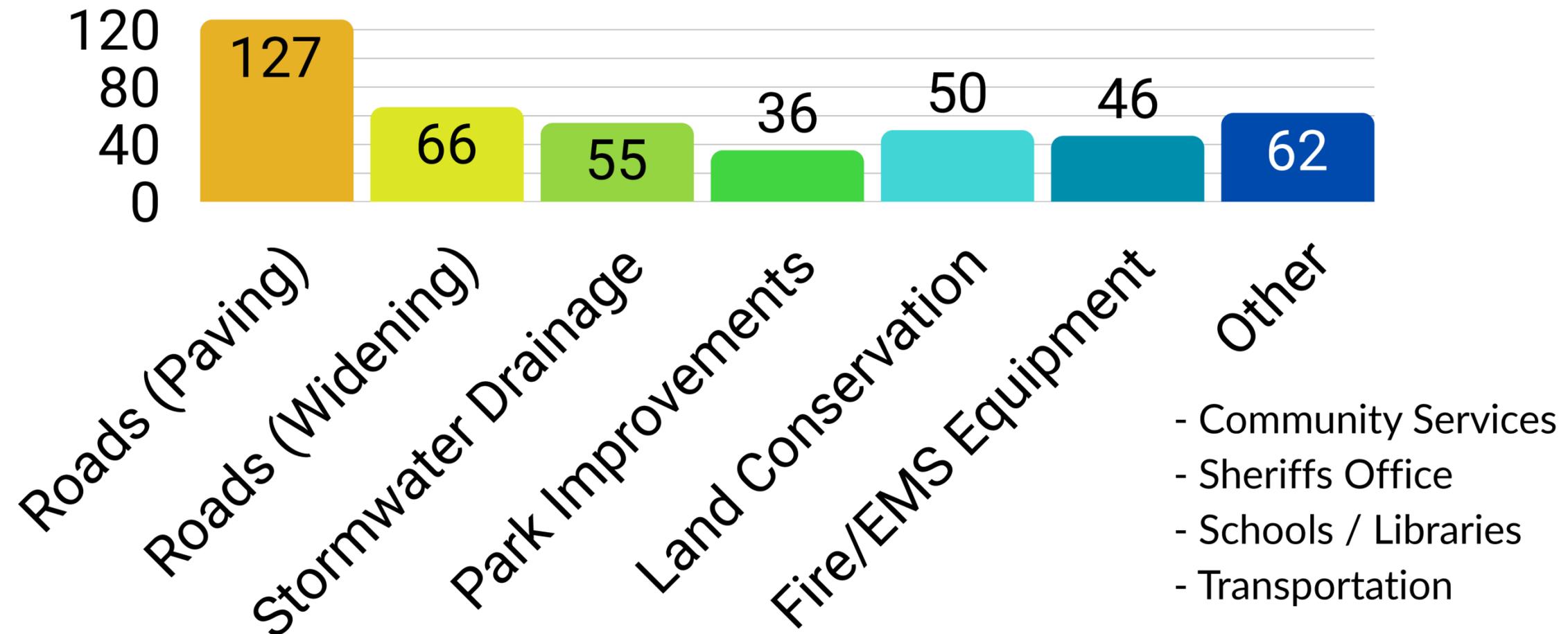
2ND ROUND LOCAL OPTION SALES TAX SURVEY RESULTS

If Citrus County were to implement a 1% Local Option Sales Tax, how long should the tax stay in place?



2ND ROUND LOCAL OPTION SALES TAX SURVEY RESULTS

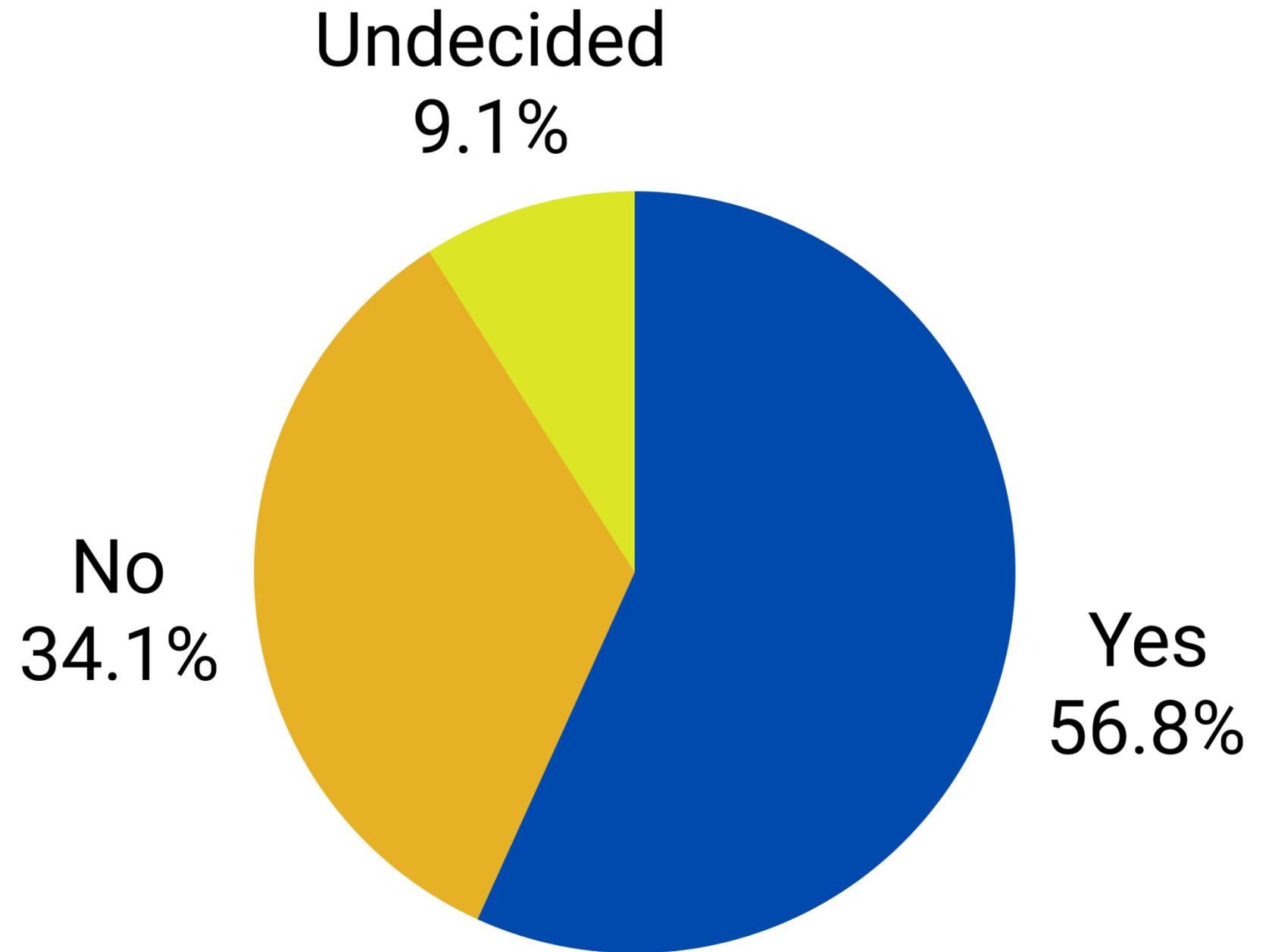
What should the revenue be used for?
(Multiple selections allowed)



AGGREGATE SURVEY RESULTS

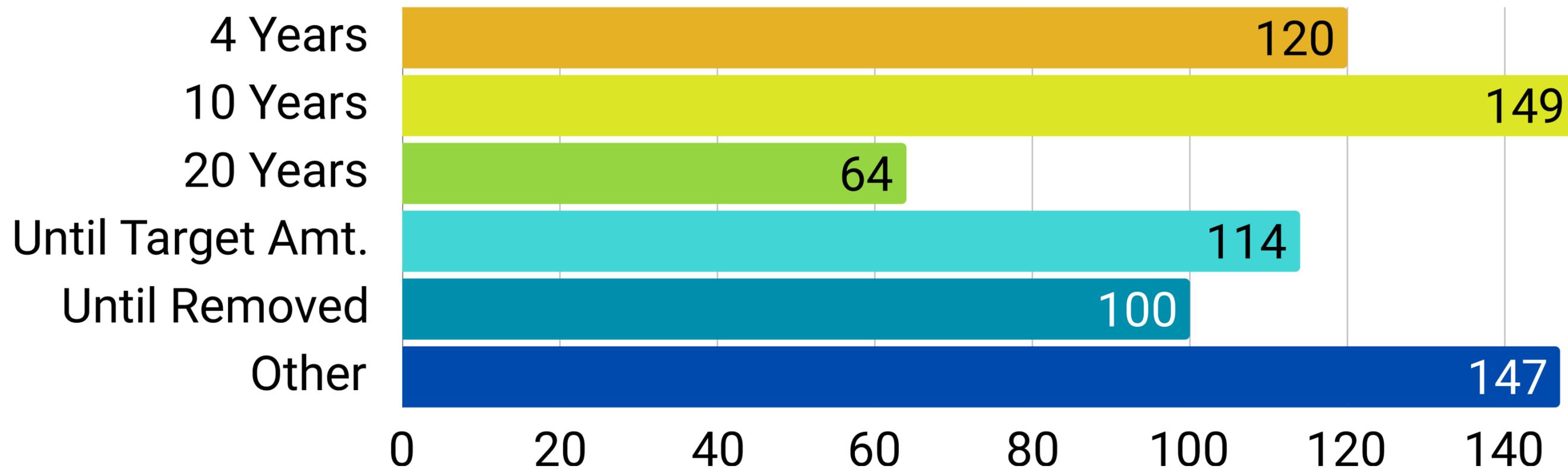
AGGREGATE LOCAL OPTION SALES TAX SURVEY RESULTS

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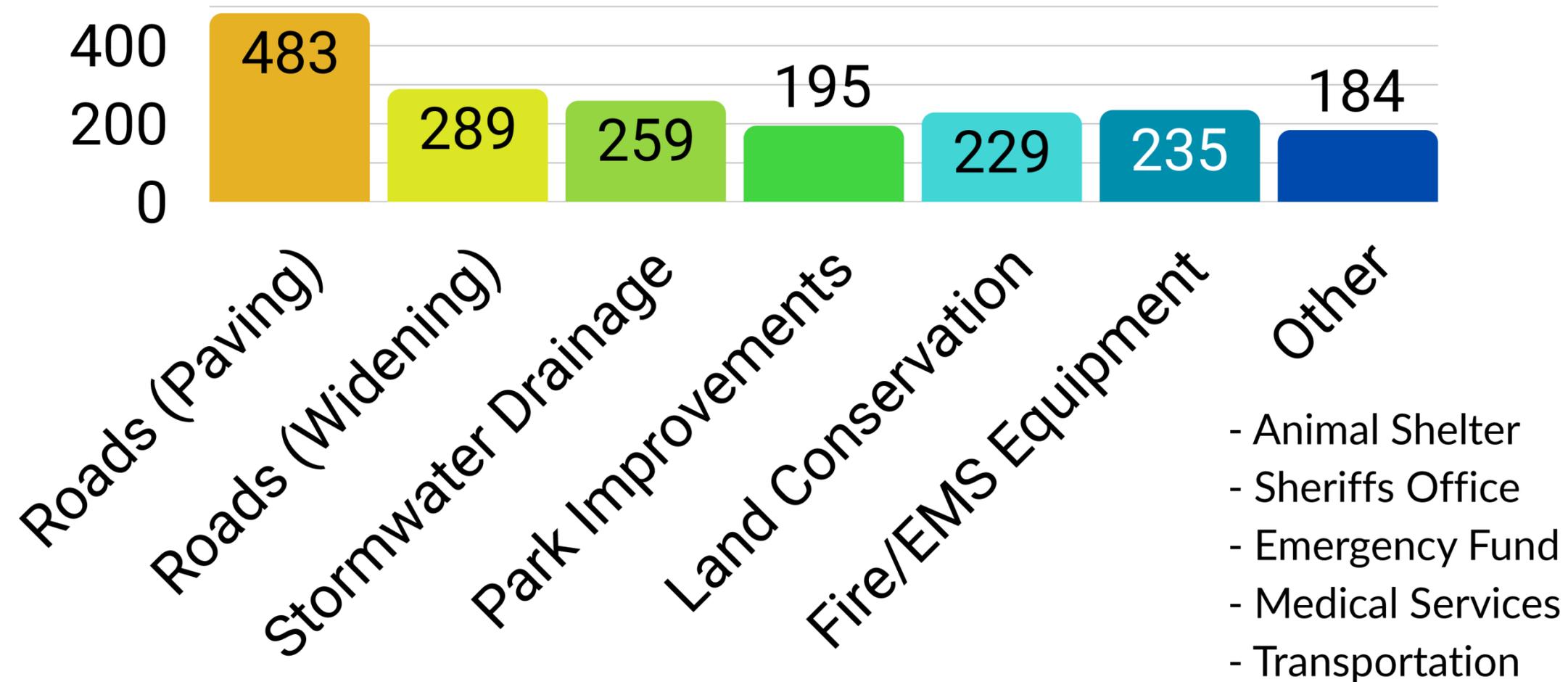
AGGREGATE LOCAL OPTION SALES TAX SURVEY RESULTS

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AGGREGATE LOCAL OPTION SALES TAX SURVEY RESULTS

What should the revenue be used for?
(Multiple selections allowed)



COMMISSIONER DISCUSSION

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- *If the BOCC would like to pursue a Local Option Sales Tax ordinance:*
 - **How much should be levied?**
 - *0.5% or 1%*
 - **How long should it be in place?**
 - *4 years, 10 years, 20 years, target amount reached, or until removed*
 - **What should the revenue be used for?**
 - *Road paving, road widening, stormwater drainage, park improvements, land conservation, Fire/EMS equipment, and/or other permitted use(s)*
 - **Is there any specific language you would like to see included?**