

Citrus County Board of County Commissioners

Local Option Sales Tax: Next Steps & Timeline

Tuesday, March 11, 2025





Implementation Milestones

- Sales tax referendums must be placed on general election ballot
- BOCC must first adopt ordinance, triggering voter referendum
 - **At least 180 days prior to election:** Notify Office of Program Policy Analysis and Government Accountability (OPPAGA)
 - **Within 60 days of receipt:** OPPAGA will conduct performance audit
 - **At least 60 days prior to election:** Performance audit must be completed and information submitted to Supervisor of Elections
 - **Within 10 days of adoption:** Notify the Department of Revenue
- May only take effect on January 1 (following referendum approval)



Proposed Timeline

- **Apr.–Jul. 2025:** Solicit community input through engagement campaign
- **Aug. 2025:** Receive BOCC direction for development of draft ordinance
- **Sept. 2025:** Prepare draft ordinance for BOCC approval
- **Oct. 2025:** Present ordinance to BOCC for adoption
- **Nov. 2025:** Submit information to OPPAGA
 - *Must happen by or before **May 1, 2026** to meet election deadline*
- **Sept. 1, 2026:** Submit information to Supervisor of Elections
 - *Must happen by or before **Oct. 1, 2026** to meet election deadline*
- **Nov. 3, 2026:** Voters approve or decline the sales tax referendum
- **Nov. 4, 2026:** If passed, notify Department of Revenue
 - *Must happen by or before **Nov. 13, 2026** to meet implementation deadline*
- **Jan. 1, 2027:** If passed, Local Government Infrastructure Surtax takes effect



Commissioner Discussion

