

**1. What is the proposed infrastructure surtax?**

The infrastructure surtax is a voter-approved one percent sales tax used to invest in local infrastructure improvements, such as public safety, roads, sidewalks, parks, libraries and beach renourishment. Proceeds may not be used to pay for operating expenses.

**2. What does this tax apply to?**

The additional 1% or one-cent sales tax applies to all transactions in the county subject to the state imposed sales tax on goods and services. Here is an example of how it would be applied:

What you spend	What gets allocated for infrastructure projects
\$1	One cent
\$5	Five cents
\$2,500	\$25
\$5,000*	\$50

\* Florida law provides that the sales amount above \$5,000 on any item of tangible personal property shall not be subject to an infrastructure surtax. Tangible personal property means personal property which may be seen, weighed, measured, or touched or is in any manner perceptible to the senses, including electric power or energy, boats, motor vehicles and mobile homes as defined in s. 320.01(1), Florida Statutes.

**3. How is the infrastructure sales tax used?**

Every penny collected goes toward infrastructure improvements in the County as described in [Ordinance 2022-23](#).

**4. How much does the infrastructure sales tax generate?**

According to the latest estimates provided by the Florida Department of Revenue's Office of Tax Research, a one-cent sales surtax would generate annually \$49,626,914 for St. Johns County, \$2,986,098 for the City of St. Augustine, and \$1,336,779 for the City of St. Augustine Beach. If approved by the voters, the additional sales tax would be collected for ten (10) years beginning on January 1, 2023, through December 31, 2032.

**5. How is a sales tax different from a property tax?**

Property taxes (ad valorem) are assessed based on property ownership. Sales taxes are generated from monetary transactions/purchases made in St. Johns County. Unlike property taxes, tourists and visitors to St. Johns County contribute to collecting the sales tax revenue by making eligible purchases in the County.

**6. Are there items exempt from the sales tax?**

Yes. There are several exemptions, including certain groceries and prescription drugs. For a complete listing, view Florida Statute 212.08 at: <https://bit.ly/3x0TOvZ>.

**7. Who gets to vote for the sales tax?**

All registered voters in St. Johns County will have the opportunity to vote for the sales tax referendum in the 2022 general election on November 8, 2022. The additional sales tax will be approved if a majority of the people voting in the referendum vote in favor of it.

**8. What future projects will these tax dollars fund?**

A list of potential projects was developed and presented to the St. Johns County Commission on Feb. 15, 2022. [View the list of potential projects](#).

**9. Why does the County's Sales Tax Project List vary from the County's published Capital Improvement Plan?**

The County's Capital Improvement Plan (CIP) is a budgetary document intended to capture county departments' proposed capital projects with considerations including outstanding capital needs and anticipated funding availability within a five-year time frame.

The County's Sales Tax Project List is an example that strictly addresses the infrastructure backlog and deficiencies within the proposed ten-year surtax period. The list focuses exclusively on roads, public safety, parks and recreation, and libraries. The Sales Tax Project List also includes timely inflationary pressures on project costs that the CIP does not capture.

**10. Can revenue from the sales tax be used to fund operating expenses such as staff?**

No. The revenue can be used to build a library, for example. Still, it cannot be used to pay for operating or maintaining the library or library staff.

**11. Can the public provide input on projects if the St. Johns County Commission moves forward with the sales tax referendum?**

Yes. Suppose the Commission moves forward with the sales tax referendum. In that case, the County will publicly notice times, dates, and locations for public meetings and workshops.

**12. If the St. Johns County Commission moves forward with the sales tax referendum, is the project list permanent, or can it change?**

The project list presented is intended to be an example within the proposed use of the one-cent sales tax. It will change over time. For example, specific projects may be eligible for an alternative funding source, such as a federal or state grant. Any unused funds generated by the sales tax will be allocated to the following priority project.

**13. If the St. Johns County Commission moves forward with the sales tax referendum, who decides on the projects built from funding?**

The St. Johns County Board of County Commissioners, the St. Augustine City Commission, and the St. Augustine Beach City Commission will allocate the funds in a public forum. Residents and stakeholders will have the opportunity to provide feedback.