

# **Board of County Commissioners**

## **Agenda Request**

**Date of Meeting:** June 30, 2015

**Date Submitted:** April 18, 2015

**To:** Honorable Chairperson and Members of the Board

**From:** David Weiss, County Attorney  
Robert Presnell, County Administrator

**Subject:** **Public Hearing:** Adoption of Ordinance No. 2015-009, An Ordinance of the Board of County Commissioners of Gadsden County, Florida, extending the Six Cent Local Option Fuel Tax on every gallon of motor fuel and diesel fuel sold in Gadsden County, Florida, and taxed under the provisions of part I or part II of chapter 206, Florida Statutes, pursuant to section 336.025(1)(a), Florida Statutes, through June 30, 2045, as previously adopted and extended by Ordinance Numbers 85-005, 95-007, 2005-003, and 2007-007, currently codified at Chapter 74, Article I, Section 74-2 of the Gadsden County Code of Ordinances; providing for repeal, severability, inclusion in the Gadsden County Code of Ordinances, and modifications that may arise from consideration at public hearing; and providing for an effective date.

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### **Statement of Issue:**

This item seeks adoption of an ordinance extending the Six Cent Local Option Fuel Tax, codified at Section 74-2 of the Gadsden County Code of Ordinances.

### **Background:**

The County currently levies all six cents of the 1 to 6 cents Local Option Gas Tax pursuant to section 336.025(1)(a), Florida Statutes, as adopted and extended by Ordinance Numbers 85-005, 95-007, 2005-003, and 2007-007, codified at Chapter 74, Article I, Section 74-2 of the Gadsden County Code of Ordinances. The Six Cent Local Option Fuel Tax is scheduled to expire on August 31, 2015.

**Analysis:**

Attached is proposed Ordinance No. 2015-009 for the Board's consideration. If adopted by the Board, the Six Cent Local Option Fuel Tax Ordinance and the collection of all six cents of the local option fuel tax would be extended through June 30, 2045.

**Fiscal Impact:**

The adoption of the proposed Ordinance No. 2015-009 would preserve the current revenue structure of the County.

**Options:**

1. Approve and adopt the attached Ordinance No. 2015-009, including the proposed amendments to the Ordinance.
2. Propose changes to the attached Ordinance No. 2015-009, including the proposed amendments to the Ordinance, and adopt with changes.
3. Disapprove and reject Ordinance No. 2015-009.
4. Board Discretion.

**Staff Recommendation:**

Option 1.

**Attachment:**

1. Draft Ordinance No. 2015-009, including the amended Ordinance attached as Exhibit A (in redline format);
2. Notice of Intent.

**ORDINANCE NO. 2015-009**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF GADSDEN COUNTY, FLORIDA, EXTENDING THE SIX CENT LOCAL OPTION FUEL TAX ON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN GADSDEN COUNTY, FLORIDA, AND TAXED UNDER THE PROVISIONS OF PART I OR PART II OF CHAPTER 206, FLORIDA STATUTES, PURSUANT TO SECTION 336.025(1)(a), FLORIDA STATUTES, THROUGH DECEMBER 31, 2044, AS PREVIOUSLY ADOPTED AND EXTENDED BY ORDINANCE NUMBERS 85-005, 95-007, 2005-003, AND 2007-007, CURRENTLY CODIFIED AT CHAPTER 74, ARTICLE I, SECTION 74-2 OF THE GADSDEN COUNTY CODE OF ORDINANCES; PROVIDING FOR REPEAL, SEVERABILITY, INCLUSION IN THE GADSDEN COUNTY CODE OF ORDINANCES, AND MODIFICATIONS THAT MAY ARISE FROM CONSIDERATION AT PUBLIC HEARING; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, by Ordinance Numbers 85-005, 95-007, 2005-003, and 2007-007, the Board imposed and extended the Six Cent Local Option Fuel Tax on every gallon of motor fuel and diesel fuel sold in Gadsden County, Florida and taxed under the provisions of part I or part II of Chapter 206, Florida Statutes, pursuant to Section 336.025(1)(a), Florida Statutes (the “Six Cent Local Option Fuel Tax Ordinance”); and

**WHEREAS**, the Six Cent Local Option Fuel Tax Ordinance is currently codified at Chapter 74, Article I, Section 74-2 of the Gadsden County Code of Ordinances;

**WHEREAS**, the Six Cent Local Option Fuel Tax Ordinance is scheduled to expire on August 31, 2015; and

**WHEREAS**, the Board of County Commissioners finds that extending the Six Cent Local Option Fuel Tax Ordinance and thereby continuing to collect all six cents of the local option fuel tax through December 31, 2044 benefits the health, safety, and welfare of the citizens of Gadsden County, Florida;

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF GADSDEN COUNTY, FLORIDA, that:**

**Section 1.      Approval of Amendment to the Ordinance and Extension of the Six Cent Local Option Fuel Tax.**

The amendment to the Six Cent Local Option Fuel Tax Ordinance, codified at Chapter 74, Article I, Section 74-2 of the Gadsden County Code of Ordinances, as attached hereto as Exhibit A is hereby adopted and approved, and the Six Cent Local Option Fuel Tax Ordinance is hereby extended through **December 31, 2044.**

**Section 2. Repealer.**

All prior policies, resolutions and ordinances which are in conflict herewith are hereby repealed and superseded to the extent of such conflict.

**Section 3. Severability.**

If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, the remainder of the Ordinance shall be construed as not having contained said section, subsection, sentence, clause, phrase, or provision, and shall not be affected by such holding.

**Section 4. Inclusion into the Code of Ordinances.**

This Ordinance shall be codified in the Gadsden County Code of Ordinances as set forth in Exhibit A.

**Section 5. Modification.**

It is the intent of the Board of County Commissioners that the provisions of this Ordinance may be modified as a result of considerations that may arise during public hearings. Such modifications shall be incorporated into the final version of the Ordinance adopted by the Board and filed by the Clerk pursuant to Section 6.

**Section 6. Effective Date.**

This Ordinance shall be effective as provided by law.

**DULY PASSED AND ADOPTED** by the Board of County Commissioners of Gadsden County, Florida, this \_\_\_\_ day of \_\_\_\_\_ 2015.

BOARD OF COUNTY COMMISSIONERS  
GADSDEN COUNTY, FLORIDA

\_\_\_\_\_  
BRENDA HOLT, Chairperson

ATTEST:

\_\_\_\_\_  
NICHOLAS THOMAS,  
Clerk of the Circuit Court

## Exhibit A

### CHAPTER 74 – TAXATION

#### ARTICLE I – IN GENERAL

#### DIVISION 1. - GENERALLY

Sec. 74-2. - Local option gas tax; six cent tax.

- (a) There is hereby imposed, pursuant to § 336.025(1)(a), Florida Statutes, a \$0.06 local option gas tax upon every gallon of motor fuel and ~~special-diesel fuels~~ sold in ~~the Gadsden Ce~~ounty and taxed under the provisions of F.S. § 206.41(1)(e) and 336.025(1)(a)-part I or part II of Chapter 206, Florida Statutes.
- (b) The tax imposition hereby made shall be effective ~~from September 1, 1985, until August 31, 2015 through December 31, 2044, both inclusive.~~
- (c) All proceeds of the gas tax levied hereby shall be distributed among the county, the City of Quincy, the City of Chattahoochee, the Town of Greensboro, the Town of Gretna, the Town of Havana, and the City of Midway, as dictated in F.S. § 336.025(4).

(Ord. No. 85-002, §§ 2—4; Ord. No. 95-007, §§ 3, 4; Ord. No. 2005-003, § 3, 5-3-2005; Ord. No. 07-007, § 2, 6-19-2007)

## **NOTICE OF INTENT: PUBLIC HEARING**

NOTICE IS HEREBY GIVEN to all concerned that the Board of County Commissioners of Gadsden County, Florida, intends, at a special meeting, at the Gadsden County Governmental Complex, 9-B East Jefferson Street, Quincy, Florida, at 6:00 p.m. on the 30th day of June, 2015, to consider adoption of an ordinance entitled:

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF GADSDEN COUNTY, FLORIDA, EXTENDING THE SIX CENT LOCAL OPTION FUEL TAX ON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN GADSDEN COUNTY, FLORIDA, AND TAXED UNDER THE PROVISIONS OF PART I OR PART II OF CHAPTER 206, FLORIDA STATUTES, PURSUANT TO SECTION 336.025(1)(a), FLORIDA STATUTES, THROUGH JUNE 30, 2045, AS PREVIOUSLY ADOPTED AND EXTENDED BY ORDINANCE NUMBERS 85-005, 95-007, 2005-003, AND 2007-007, CURRENTLY CODIFIED AT CHAPTER 74, ARTICLE I, SECTION 74-2 OF THE GADSDEN COUNTY CODE OF ORDINANCES; PROVIDING FOR REPEAL, SEVERABILITY, INCLUSION IN THE GADSDEN COUNTY CODE OF ORDINANCES, AND MODIFICATIONS THAT MAY ARISE FROM CONSIDERATION AT PUBLIC HEARING; AND PROVIDING FOR AN EFFECTIVE DATE.**

INTERESTED PARTIES MAY APPEAR AT THE MEETING AND BE HEARD WITH RESPECT TO THE PROPOSED ORDINANCE. IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD OF COUNTY COMMISSIONERS WITH RESPECT TO THIS MATTER, HE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE, HE MAY NEED TO ASSURE THAT A VERBATIM RECORDING OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

The proposed ordinance is available for public inspection in the Gadsden County Administrator's Office, located at 1B E. Jefferson Street, Quincy, Florida and on the County website at [gadsdencountyfl.gov](http://gadsdencountyfl.gov).

**If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Persons needing assistance in obtaining any information from the County or attending the public hearing must contact the Gadsden County Administrator's Office, 1B E. Jefferson Street, Quincy, Florida, (850) 875-8650, at least 48 hours prior to the hearing; if you are hearing or voice impaired, call 711.**

BOARD OF COUNTY COMMISSIONERS OF  
GADSDEN COUNTY, FLORIDA

By: \_\_\_\_\_  
Nicholas Thomas, Clerk

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