

ORDINANCE NO: _____

AN ORDINANCE OF TAYLOR COUNTY, FLORIDA AMENDING CHAPTER 70, SECTION 70-3 - LOCAL OPTION GAS TAX - OF THE TAYLOR COUNTY CODE OF ORDINANCES PROVIDING FOR AN EXTENSION OF THE SIX (6) CENT LOCAL OPTION GAS TAX UPON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN TAYLOR COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES; PROVIDING THAT THE EXTENSION SHALL BE EFFECTIVE FOR A PERIOD OF FIVE (5) YEARS BEGINNING JANUARY 1, 2012 AND ENDING DECEMBER 31, 2016 PROVIDING FOR DISTRIBUTION BETWEEN THE COUNTY GOVERNMENT AND THE CITY OF PERRY IN ACCORDANCE WITH AN INTERLOCAL AGREEMENT; PROVIDING FOR RECISSION; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR NEGOTIATIONS BETWEEN TAYLOR COUNTY AND THE CITY OF PERRY; PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, by enacting Florida Statutes Section 336.025, the Florida Legislature granted counties, acting by and through their Board of County Commissioners, authority to levy a local one (1) cent, two (2) cent, three (3) cent, four (4) cent, five (5) cent, or six (6) cent local option gas tax upon every gallon of motor fuel and diesel fuel sold in the county and taxed under the provisions of Chapter 206, Florida Statute; and

WHEREAS, monies received from the local option gas tax authorized by Section 336.025, Florida Statute shall be utilized for specific transportation expenditures as adopted by the Board of County Commissioners; and

WHEREAS, it is in the best interest of the residents and taxpayers of Taylor County that the financial burden of constructing and maintaining the County road and transportation system be paid for by those using the system, in the form of a local option gas tax; and

WHEREAS, the safe, efficient and uninterrupted transportation of people and property from place to place in Taylor County is a matter of great importance and concern to the people of the county; and

WHEREAS, Taylor County currently imposes a six (6) cent local option gas tax upon every gallon of motor fuel and diesel fuel sold in Taylor County and taxed under the provisions of Chapter 206, Florida Statute; and

WHEREAS, the current gas tax imposed by the County ceases to be effective on December 31, 2011; and

WHEREAS, Section 336.025, Florida Statute authorizes Taylor County through a majority vote of its Board of County Commissioners to extend the local option gas tax;

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, THAT:

SECTION 1. Chapter 70, Section 70-3 of the Code of Ordinances of Taylor County is hereby amended as follows:

Sec. 70-3. Local option gas tax.

(a) Authority.

This article is adopted pursuant to 336.025 Florida Statute, the general laws of the state and other applicable laws.

(b) Imposition.

There is hereby extended and re-imposed a \$0.06 local option gas tax upon every gallon of motor fuel and diesel fuel sold in the county and taxed under the provisions of Chapter 206, Florida Statutes, parts I and II.

(c) Proceeds.

Pursuant to an interlocal agreement between the Board of County Commissioners and the City Council for the City of Perry, which city contains the population within incorporated areas of the County, the proceeds from the "Local Option Gas Tax" shall be divided and distributed by the Florida Department of Revenue to Taylor County as follows:

Recipient	Share of Proceeds
TAYLOR COUNTY	70.00%
CITY OF PERRY	30.00%

(d) Recission.

It is the intent of the Board of County Commissioners in establishing this article that it be and is hereby empowered to rescind this local option gas tax on January 1, 2017.

(e) Duration.

The tax imposition provided by this article, unless rescinded as set out in section 70-3(d), shall be effective from January 1, 2012 to December 31, 2016, both inclusive.

SECTION 2. Inclusion in the Code of Ordinances

It is the intention of the Board of County Commissioners that the provisions of this ordinance shall become and be made a part of the Taylor County Code; and that the section of this Ordinance may be renumbered or re-lettered and word "ordinance" may be changed to "section," "article" or such other appropriate word or phrase in order to accomplish such intentions.

SECTION 3. Severability.

The intent of the Board of County Commissioners is that if any subsection, clause, sentence, provision or phrase of this Ordinance is held to be invalid or unconstitutional by a Court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this Ordinance.

SECTION 4. Negotiations.

The intent of the Board of County Commissioners is to re-negotiate the Motor Fuel Tax in 2016.

SECTION 5. Effective Date.

This Ordinance shall take effect upon being enacted and duly filed in the office of the Secretary of State of the State of Florida.

PASSED AND ADOPTED in regular session by the Board of County Commissioners of Taylor County, Florida, on this ____ day of _____ 2011.

BOARD OF COUNTY COMMISSIONERS
TAYLOR COUNTY, FLORIDA

BY: _____
LONNIE A. HOUCK, JR., CHAIR

ATTEST:

ANNIE MAE MURPHY, Clerk

INTERLOCAL AGREEMENT

THIS INTERLOCAL AGREEMENT, entered into this ____ day of _____, 2011, between Taylor County, Florida, a political subdivision of the State of Florida, by and through its Board of County Commissioners, hereinafter referred to as the "County" and the City of Perry, Florida, hereinafter referred to as the "City" for the purpose of providing for the division and distribution of the proceeds of the local option gas tax imposed by the County pursuant to Chapter 88-3, Laws of Florida, as amended.

W I T N E S S E T H:

WHEREAS, Chapter 88-3, Section 55, Laws of Florida is amended, provided the County with the authority to levy in addition other taxes allowed by law, a local option gas tax upon every gallon of motor fuel and special fuel sold in the County and taxed under the provisions of Chapter 206, Florida Statutes; and,

WHEREAS, pursuant to said enactment, the County, in anticipation of renewal of the local option gas tax, may establish by interlocal agreement with the City of Perry representing a majority of the incorporated area population within the County, a distribution formula for dividing the proceeds of the local option gas tax among the County government and the City of Perry; and

WHEREAS, the City of Perry which is a party to this agreement is an incorporated municipality located within Taylor county, Florida, eligible to receive a portion of the local option gas tax, and represents a majority of the incorporated area

population within Taylor County, and desires to jointly establish with the County a distribution formula pursuant to Section 336.025(3)(a)(1), Florida Statutes.

NOW THEREFORE, in consideration of the mutual covenants contained herein, and pursuant to Section 163.01, et seq., Florida Statutes, the "Florida Interlocal Cooperation Act of 1969", the parties hereto agree as follows:

1. Upon its levy by the County, the local option gas tax shall be divided among, and distributed to the County and the eligible municipalities within the County as follows:

<u>Recipient</u>	<u>Share of Proceeds</u>
TAYLOR COUNTY	70%
CITY OF PERRY	30%

2. This agreement shall take effect on January 1, 2012 and shall terminate on December 31, 2016. It shall also govern the division and distribution of the local option gas tax imposed through December 31 but not collected or otherwise available for distribution until after December 31 of the year the agreement terminates.

3. By execution of this agreement, neither the County nor the City will be deemed to have waived any rights or remedies they may have available under the laws of the State of Florida.

4. This agreement may be executed in counterparts and each fully executed counterpart shall be deemed an original instrument.

5. Upon adoption of an ordinance levying the local option gas tax by the County and the execution of this agreement, the County shall provide the State of Florida

Department of Revenue the distribution proportions established by this agreement prior to September 1, 2010.

6. A copy of this agreement and all subsequent amendments hereto shall be filed by the County with the Clerk of the Circuit Court of Taylor County, Florida, upon its execution by all parties hereto.

7. This agreement may be amended only in writing approved by all parties executing this agreement.

DATED this ____ day of _____, 2011.

BOARD OF COUNTY COMMISSIONERS
OF TAYLOR COUNTY, FLORIDA

BY: _____
LONNIE A. HOUCK JR., CHAIR

ATTEST:

ANNIE MAY MURPHY, CLERK

CITY OF PERRY

BY: _____
EMILY W. KETRING, MAYOR

ATTEST:

BOB BROWN, CITY MANAGER