

1 **Ordinance Summary**

2 The purpose of this ordinance is to re-impose the three, four, five and six cent local option fuel  
3 tax pursuant to Section 336.025, Florida Statutes. The re-imposition shall be through December  
4 31, 2043. The ordinance also amends Section 13-27 and Section 13-28, Lake County Code, to  
5 make them consistent with the re-imposition of the local option taxes.

6  
7 **ORDINANCE NO. 2015-1**

8 **AN ORDINANCE OF THE BOARD OF THE COUNTY**  
9 **COMMISSIONERS OF LAKE COUNTY, FLORIDA; RE-IMPOSING THE**  
10 **THREE-CENT, FOUR-CENT, FIVE-CENT AND SIX-CENT LOCAL**  
11 **OPTION FUEL TAX AS AUTHORIZED PURSUANT TO SECTION**  
12 **336.025(1)(a), FLORIDA STATUTES; RE-IMPOSING SUCH LOCAL**  
13 **OPTION FUEL TAX FOR A PERIOD OF TWENTY-EIGHT (28) YEARS**  
14 **AND FOUR (4) MONTHS COMMENCING ON AUGUST 31, 2015 FOR**  
15 **THE THREE-CENT AND FOUR-CENT TAX, AND CONTINUING**  
16 **THROUGH DECEMBER 31, 2043; RE-IMPOSING SUCH LOCAL**  
17 **OPTION FUEL TAX FOR A PERIOD OF TWENTY-SEVEN (27) YEARS**  
18 **AND FOUR (4) MONTHS COMMENCING ON AUGUST 31, 2016 FOR**  
19 **THE FIVE-CENT AND SIX-CENT TAX, AND CONTINUING THROUGH**  
20 **DECEMBER 31, 2043; AMENDING SECTION 13-27, LAKE COUNTY**  
21 **CODE, ENTITLED ADDITIONAL TWO-CENT TAX (FOUR-CENTS**  
22 **TOTAL); AMENDING SECTION 13-28, LAKE COUNTY CODE,**  
23 **ENTITLED ADDITIONAL TWO-CENT TAX (SIX-CENTS TOTAL);**  
24 **PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR**  
25 **SEVERABILITY; PROVIDING FOR FILING WITH DEPARTMENT OF**  
26 **STATE; AND PROVIDING FOR AN EFFECTIVE DATE.**

27  
28 **WHEREAS**, Section 336.025, Florida Statutes, allows the governing body of a county to  
29 impose in addition to other taxes allowed by law, a one-cent, two-cent, three-cent, four-cent,  
30 five-cent or six-cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in  
31 that county and taxed under Chapter 206, Florida Statutes; and

32 **WHEREAS**, the Board of County Commissioners of Lake County enacted Ordinance  
33 No. 1985-15 which imposed the three-cent and four-cent local option fuel tax for a period of  
34 thirty (30) years ending on August 30, 2015; and

35 **WHEREAS**, the Board of County Commissioners of Lake County enacted Ordinance  
36 No. 1986-4 which imposed the five-cent and six-cent local option fuel tax for a period of thirty  
37 (30) years ending on August 30, 2016; and

1           **WHEREAS**, it is the intent of the Board of County Commissioners to re-impose the  
2 three-cent, four-cent, five-cent and six-cent local option fuel tax through December 31, 2043;  
3 and

4           **WHEREAS**, the Board of County Commissioners of Lake County, Florida hereby  
5 declare that re-imposition of the local option fuel tax serves a valid and important public purpose  
6 and shall be in the best interests of the citizens of Lake County, Florida.

7           **NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of  
8 Lake County, Florida as follows:

9  
10           **Section 1.     Recitals.** The foregoing recitals are true and correct and incorporated  
11 herein by reference.

12           **Section 2.     Re-imposition of Local Option Gas Tax (Three-Cent and Four-Cent).**  
13 Pursuant to Section 336.025 (1)(a), Florida Statutes, the Board of County Commissioners of  
14 Lake County, Florida re-imposes the three-cent and four-cent local option fuel tax upon every  
15 gallon of motor fuel and diesel fuel sold in Lake County and taxed under the provisions of part I  
16 or part II of Chapter 206, Florida Statutes, for an additional twenty-eight (28) years and four (4)  
17 month period, commencing August 31, 2015 and continuing until December 31, 2043.

18           **Section 3.     Re-imposition of Local Option Gas Tax (Five-Cent and Six-Cent).**  
19 Pursuant to Section 336.025 (1)(a), Florida Statutes, the Board of County Commissioners of  
20 Lake County, Florida re-imposes the four-cent and five-cent local option fuel tax upon every  
21 gallon of motor fuel and diesel fuel sold in Lake County and taxed under the provisions of part I  
22 or part II of Chapter 206, Florida Statutes, for an additional twenty-seven (27) years and four (4)  
23 month period, commencing August 31, 2016 and continuing until December 31, 2043

24           **Section 4.     Amendment.** Section 13-27, Lake County Code, entitled Additional  
25 Two-Cent Tax (Four-Cents Total) is amended to read as follows:

26 **Sec. 13-27. Additional two-cent tax (four-cents total).**

27 (a) Beginning September 1, 1985, and continuing for a period of thirty (30) years until August  
28 30, 2015, there shall be imposed in addition to all other taxes allowed by law an additional  
29 two-cent local option gas tax to make a total of four-cents local option gas tax as of the  
30 effective date of Ordinance No. 1985-15 upon every gallon of motor fuel and special fuel  
31 sold in the county and taxed under the provisions of ~~F.S. Ch.~~Chapter 206, Florida Statutes.

32 (b) Beginning August 31, 2015, and continuing for a period of twenty-eight (28) years, four (4)  
33 months until December 31, 2043, there shall be re-imposed in addition to all other taxes  
34 allowed by law an additional two-cent local option gas tax to make a total of four-cents local  
35 option gas tax upon every gallon of motor fuel and special fuel sold in the county and taxed  
36 under the provisions of Chapter 206, Florida Statutes.

1 (bc) The additional two-cent tax shall be collected in the manner provided by F.S. §Section  
2 336.025(2), Florida Statutes.

3 (ed) The proceeds of the additional two-cent tax shall be distributed as provided in the interlocal  
4 agreement entered into on or about May 29, 2014 between the county and municipalities  
5 located in the county, representing a majority of the population living in incorporated areas  
6 pursuant to F.S. §Section 336.025(3)(a)(1), Florida Statutes. At termination of the existing  
7 agreement, the funding formula shall comply with state statute or be by mutual agreement  
8 with the municipalities.

9 (e) Nothing in this section shall affect the distribution of the one-cent, two-cent, five-cent or  
10 six-cent local option gas tax as adopted in Sections 13-28 and 13-29.

11 (df) Proceeds of the tax shall be used by the county and eligible municipalities only for  
12 transportation expenses as defined in F.S. §Section 336.025, Florida Statutes.

13  
14 **Section 5. Amendment.** Section 13-28, Lake County Code, entitled Additional  
15 Two-Cent Tax (Six-Cents Total) is amended to read as follows:

16 **Sec. 13-28. Additional two-cent tax (six-cents total).**

17 (a) Beginning September 1, 1986, and continuing for a period of thirty (30) years until August  
18 30, 2016, there shall be imposed in addition to all other taxes allowed by law an additional  
19 two-cent local option gas tax to make a total as of the effective date of Ordinance No. 1986-  
20 4 of six-cents local option gas tax upon every gallon of motor fuel and special fuel sold in  
21 the county and taxed under the provisions of F.S. Ch. Chapter 206, Florida Statutes.

22 (b) Beginning August 31, 2016, and continuing for a period of twenty-seven (27) years, four (4)  
23 months until December 31, 2043, there shall be re-imposed in addition to all other taxes  
24 allowed by law an additional two-cent local option gas tax to make a total of six-cents local  
25 option gas tax upon every gallon of motor fuel and special fuel sold in the county and taxed  
26 under the provisions of Chapter 206, Florida Statutes. The proceeds of the additional tax  
27 shall be distributed as provided in the interlocal agreement entered into between the county  
28 and the municipalities located in the county representing a majority of the population living  
29 in incorporated areas pursuant to Section 336.025(3)(a)(1), Florida Statutes.

30 (bc) ~~The adaption~~ additional two-cent tax shall be collected in the manner provided by F.S.  
31 §Section 336.025(2), Florida Statutes.

32 (ed) The proceeds of the additional two-cent tax shall be distributed as provided in the interlocal  
33 agreement entered into on or about May 29, 2014 between the county and municipalities  
34 located in the county representing a majority of the population living in incorporated areas  
35 pursuant to F.S. §Section 336.025(3)(a)(1), Florida Statutes. At termination of the existing  
36 agreement, the funding formula shall comply with state statute or be by mutual agreement  
37 with the municipalities.

38 ~~The percentages of the additional two-cent gas tax that the county and each eligible city will~~  
39 ~~receive through August 30, 2016 are as follows:~~

1 *Percentage*

2 Lake County .....69.04

3 Leesburg .....7.60

4 Clermont .....3.20

5 Mount Dora .....3.35

6 Eustis .....6.34

7 Tavares .....3.19

8 Umatilla .....1.11

9 Astatula .....0.51

10 Montverde .....0.24

11 Minneola .....0.50

12 Lady Lake .....1.14

13 Fruitland Park .....1.41

14 Groveland .....1.13

15 Mascotte .....0.88

16 Howey in the Hills .....0.36

17 (de) Nothing in this section shall affect the distribution of the first four-cents local option gas tax  
18 as adopted in sections ~~13-26 and 13-27~~ and 13-29

19 (ef) Proceeds of the additional two-cent gas tax shall be used by the county and eligible  
20 municipalities only for transportation expenses as defined in F.S. §Section 336.025, Florida  
21 Statutes.

22  
23 **Section 6. Severability.** If any section, sentence, clause or phrase of the Ordinance  
24 is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding  
25 shall in no way affect the validity of the remaining portion of this Ordinance.

26 **Section 7. Inclusion in the Code.** It is the intent of the Board of County  
27 Commissioners that the provisions of this Ordinance shall become and be made a part of the  
28 Lake County Code and that the sections of this Ordinance may be renumbered or relettered and  
29 the word "ordinance" may be changed to "section", "article" or such other appropriate word or  
30 phrase in order to accomplish such intentions.

1 **Ordinance No. 2015-1; Gas Tax Renewal of Third through Sixth Cent Tax**

2

3 **Section 8. Filing with the Department of State.** The Clerk shall be and is  
4 hereby directed forthwith to send a copy of this Ordinance to the Secretary of State for the State  
5 of Florida in accordance with Section 125.66, Florida Statutes.

6 **Section 7. Effective.** This Ordinance shall become effective upon filing with the  
7 Secretary of State.

8

9 Enacted this 13<sup>th</sup> day of January, 2015.

10

11 Filed with the Secretary of State January 26, 2015.

12

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14

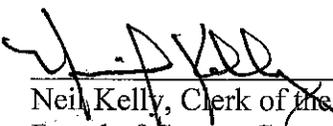
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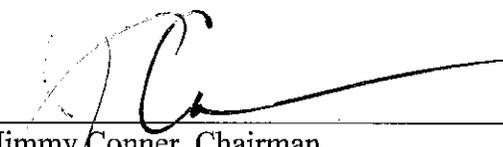
16 **ATTEST:**

17

**BOARD OF COUNTY COMMISSIONERS  
OF LAKE COUNTY, FLORIDA**

18

19   
20 \_\_\_\_\_  
21 Neil Kelly, Clerk of the  
22 Board of County Commissioners  
23 of Lake County, Florida

  
\_\_\_\_\_ Jimmy Conner, Chairman  
This 21<sup>st</sup> day of January, 2015.

24

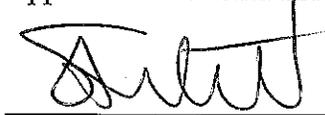
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27

28

29 Approved as to form and legality:

30   
31 \_\_\_\_\_  
32 Sanford A. Minkoff  
33 County Attorney  
34



## FLORIDA DEPARTMENT *of* STATE

**RICK SCOTT**  
Governor

**KEN DETZNER**  
Secretary of State

January 26, 2015

Honorable Neil Kelly  
Clerk of the Circuit Court  
Lake County  
550 West Main Street  
P. O. Box 7800  
Tavares, Florida 32778-7800

Attention: Susan Boyajan

Dear Mr. Kelly:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge your electronic copy of Lake County Ordinance No. 2015-1, which was filed in this office on January 26, 2015.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/lb