Ordinance Summary

The purpose of this ordinance is to correct the effective date of the local option fuel tax set forth in Ordinance 2015-1, adopted by the Board of County Commissioners on January 13, 2015, pertaining to the re-imposition of the three-cent, four-cent, five-cent and six-cent local option fuel tax. Ordinance 2015-1 currently sets the effective date at August 31, 2015. Pursuant to Section 336.025(a)1, Florida Statutes, the re-imposition of the local option fuel tax must be effective September 1st of the year of expiration. This ordinance will also correct the expiration dates of the three-cent, four-cent, five-cent and six-cent local option fuel tax set forth in Ordinance 1985-15 to extend from August 30, 2015 through August 31, 2015 and in Ordinance 1986-4 from August 30, 2016 through August 31, 2016.

ORDINANCE NO. 2015-28

AN ORDINANCE OF THE BOARD OF THE COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA; AMENDING THE EFFECTIVE DATE OF THE RE-IMPOSITION OF THE THREE-CENT, FOUR-CENT, FIVE-CENT AND SIX-CENT LOCAL OPTION FUEL TAX AS AUTHORIZED PURSUANT TO SECTION 336.025(1)(a), FLORIDA STATUTES; RE-IMPOSING THE LOCAL OPTION FUEL TAX TO COMMENCE ON SEPTEMBER 1, 2015 FOR THE THREE-CENT AND FOUR-CENT TAX, CONTINUING THROUGH DECEMBER 31, 2043; RE-IMPOSING THE LOCAL OPTION FUEL TAX TO COMMENCE ON SEPTEMBER 1, 2016 FOR THE FIVE-CENT AND SIX-CENT, CONTINUING THROUGH DECEMBER 31, 2043; AMENDING ORDINANCE NUMBER 1985-15 TO EXTEND THE THREE-CENT AND FOUR-CENT LOCAL OPTION FUEL TAX FROM AUGUST 30, 2015 THROUGH AUGUST 31, 2015; AMENDING ORDINANCE NUMBER 1986-4 TO EXTEND THE FIVE-CENT AND SIX-CENT LOCAL OPTION FUEL TAX FROM AUGUST 30, 2016 THROUGH AUGUST 31, 2016 AMENDING SECTION 13-27, LAKE COUNTY CODE, ENTITLED ADDITIONAL TWO-CENT TAX (FOUR-CENTS TOTAL); AMENDING SECTION 13-28, LAKE COUNTY CODE, ENTITLED ADDITIONAL TWO-CENT TAX (SIX-CENTS TOTAL); PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR SEVERABILITY; PROVIDING FOR FILING WITH DEPARTMENT OF STATE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 336.025(a)1, Florida Statutes, allows the governing body of a county to impose in addition to other taxes allowed by law, a one-cent, two-cent, three-cent, four-cent, five-cent or six-cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in that county and taxed under Chapter 206, Florida Statutes; and

WHEREAS, the Board of County Commissioners of Lake County enacted Ordinance 1985-15 which imposed the three-cent and four-cent local option fuel tax for a period of thirty (30) years ending on August 30, 2015; and

WHEREAS, the Board of County Commissioners of Lake County enacted Ordinance 1986-4 which imposed the five-cent and six-cent local option fuel tax for a period of thirty (30) years ending on August 30, 2016; and

WHEREAS, the Board of County Commissioners did, in Ordinance 2015-1, re-impose the three-cent, four-cent, five-cent and six-cent local option fuel tax effective August 31, 2015 through December 31, 2043; and

WHEREAS, Section 336.25(a)1, Florida Statutes, requires the re-imposition of the local option fuel tax to be effective September 1st of the year it expires; and

WHEREAS, the current version of Ordinance 2015-1 be amended commences on August 31, 2015, it is now amended to commence September 1, 2015, and Ordinances 1985-15 and 1986-4 are amended to extend through August 31, 2015 and August 31, 2016, respectively, in order to comply with Section 336.25(1)(a)1, Florida Statutes; and

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

WHEREAS, the Board of County Commissioners finds that amending Ordinance 2015-1 in is the best interests of the citizens of Lake County, Florida.

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

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

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

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

Section 4. **Extension of the Local Option Gas Tax (Three-Cent and Four-Cent).** The three-cent and four-cent local option fuel tax levied under Ordinance 1985-15 shall be extended from August 30, 2015 through August 31, 2015 so as to comply with Section 336.025(1)(a)1, Florida Statutes.

Section 5. **Extension of the Local Option Gas Tax (Five-Cent and Six-Cent).** The five-cent and six cent local option fuel tax levied under Ordinance 1986-4 shall be extended from August 30, 2016 through August 31, 2016 so as to comply with Section 336.025(1)(a)1, Florida Statutes.

Section 6. **Amendment.** Section 13-27, Lake County Code, entitled Additional Two-Cent Tax (Four-Cents Total) is amended to read as follows:

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

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

(b) Beginning ~~August 31~~September 1, 2015, and continuing for a period of twenty-eight (28) years, four (4) months until December 31, 2043, there shall be re-imposed in addition to all other taxes allowed by law an additional two-cent local option gas tax to make a total of four-cents 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.

(c) The additional two-cent tax shall be collected in the manner provided by Section 336.025(2), Florida Statutes.

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

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

(f) Proceeds of the tax shall be used by the county and eligible municipalities only for transportation expenses as defined in Section 336.025, Florida Statutes.

Section 7. **Amendment.** Section 13-28, Lake County Code, entitled Additional Two-Cent Tax (Six-Cents Total) is amended to read as follows:

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

(a) Beginning September 1, 1986, and continuing for a period of thirty (30) years until August ~~30~~31, 2016, there shall be imposed in addition to all other taxes allowed by law an additional two-cent local option gas tax to make a total as of the effective date of Ordinance No. 1986-4 of six-cents 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.

(b) Beginning ~~August 31~~September 1, 2016, and continuing for a period of twenty-seven (27) years, four (4) months until December 31, 2043, there shall be re-imposed in addition to all other taxes allowed by law an additional two-cent local option gas tax to make a total of six-cents 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. The proceeds of the additional tax shall be distributed as provided in the interlocal agreement entered into between the county and the municipalities located in the county representing a majority of the population living in incorporated areas pursuant to Section 336.025(3)(a)(1), Florida Statutes.

(c) The additional two-cent tax shall be collected in the manner provided by Section 336.025(2), Florida Statutes.

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

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

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

Section 8. Severability. If any section, sentence, clause or phrase of the Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portion of this Ordinance.

Section 9. Inclusion in the Code. It is the intent of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Lake County Code and that the sections of this Ordinance may be renumbered or relettered and the word "ordinance" may be changed to "section", "article" or such other appropriate word or phrase in order to accomplish such intentions.

Section 10. Filing with the Department of State. The Clerk shall be and is hereby directed forthwith to send a copy of this Ordinance to the Secretary of State for the State of Florida in accordance with Section 125.66, Florida Statutes.

Section 11. Effective. This Ordinance shall become effective upon filing with the Secretary of State.

Enacted this 18th day of August, 2015.

Filed with the Secretary of State 25th August, 2015.

ATTEST:

Neil Kelly, Clerk of the
Board of County Commissioners
of Lake County, Florida

BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA

Jimmy Conner, Chairman
This 19th day of August, 2015.

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

August 25, 2015

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

Attention: Ms. Victoria Bartley, Board Support

Dear Mr. Kelly:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge your electronic copy of Lake County Ordinance No. 2015-28, which was filed in this office on August 25, 2015.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb

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