

1 **Ordinance Summary**

2 The purpose of this ordinance is to re-impose the one-cent and two-cent local option fuel tax
3 pursuant to Section 336.025, Florida Statutes. The re-imposition shall be for a period of twenty
4 nine years (29) years and four (4) months commencing September 1, 2014 and continuing
5 through December 31, 2043. The ordinance also repeals Section 13-26, Lake County Code,
6 entitled Two-cent tax as the section is outdated, and amends Section 13-29, Lake County Code,
7 to make it consistent with the re-imposition of the local option tax.

8
9 **ORDINANCE NO. 2014 - _____**

10 **AN ORDINANCE OF THE BOARD OF THE COUNTY**
11 **COMMISSIONERS OF LAKE COUNTY, FLORIDA; REPEALING**
12 **SECTION 13-26, LAKE COUNTY CODE, ENTITLED TWO-CENT TAX;**
13 **RE-IMPOSING THE ONE-CENT AND TWO-CENT LOCAL OPTION**
14 **FUEL TAX AS AUTHORIZED PURSUANT TO SECTION 336.025(1)(a),**
15 **FLORIDA STATUTES; RE-IMPOSING SUCH LOCAL OPTION FUEL**
16 **TAX FOR A PERIOD OF TWENTY-NINE (29) YEARS AND FOUR (4)**
17 **MONTHS COMMENCING ON SEPTEMBER 1, 2014 AND CONTINUING**
18 **THROUGH DECEMBER 31, 2043; AMENDING SECTION 13-29, LAKE**
19 **COUNTY CODE, ENTITLED TWO-CENT TAX REIMPOSED;**
20 **PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR**
21 **SEVERABILITY; PROVIDING FOR FILING WITH DEPARTMENT OF**
22 **STATE; AND PROVIDING FOR AN EFFECTIVE DATE.**

23
24 **WHEREAS**, Section 336.025, Florida Statutes, allows the governing body of a county to
25 impose in addition to other taxes allowed by law, a one-cent, two-cent, three-cent, four-cent,
26 five-cent or six-cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in
27 that county and taxed under Chapter 206, Florida Statutes; and

28 **WHEREAS**, the Board of County Commissioners of Lake County enacted Ordinance
29 No. 1984-5 which imposed the one-cent and two-cent local option fuel tax for a period of ten
30 (10) years ending on August 31, 1994; and

31 **WHEREAS**, the Board of County Commissioners of Lake County did extend the one-
32 cent and two-cent local option fuel tax for an additional period of twenty (20) years by the
33 enactment of Ordinance No. 1994-8, with such tax continuing through August 31, 2014; and

34 **WHEREAS**, it is the intent of the Board of County Commissioners to re-impose the one-
35 cent and two-cent local option fuel tax for a period of twenty-nine (29) years and four (4) months
36 commencing September 1, 2014 and continuing through December 31, 2043; and

1 **WHEREAS**, it is the intent of the Board of County Commissioners not to amend or
2 otherwise alter the ordinances governing three-cent, four-cent or six-cent local option fuel taxes;
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. Repealer.** Section 13-26, Lake County Code, entitled Two-cent tax, is
11 hereby repealed in its entirety.

12 **Section 2. Re-imposition of Local Option Gas Tax.** Pursuant to Section 336.025
13 (1)(a), Florida Statutes, the Board of County Commissioners of Lake County, Florida re-imposes
14 the one and two cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in
15 Lake County and taxed under the provisions of part I or part II of Chapter 206, Florida Statutes,
16 for an additional twenty-nine (29) year and four (4) month period, commencing September 1,
17 2014 and continuing until December 31, 2043.

18 **Section 3. Amendment.** Section 13-29, Lake County Code, entitled Two-cents
19 reimposed, is amended to read as follows:

20
21 **Sec. 13-29. - Two-cent tax reimposed.**

22 (a) Beginning September 1, ~~1994~~2014, and continuing for a period of ~~twenty-nine~~ ~~twenty~~
23 (~~2029~~) years ~~and four (4) months~~ until ~~August-December~~ 31, ~~2014~~2043, there shall be reimposed
24 in addition to all other taxes allowed by law, a two-cent local option tax upon every gallon of
25 motor fuel and ~~special~~diesel fuel sold in Lake County, Florida, and taxed under the provisions of
26 Chapter 206, Florida Statutes.

27 (b) The tax shall be collected in the manner provided by ~~Florida Statute-Section~~ 336.025(2),
28 ~~Florida Statutes.~~

29 (c) The proceeds of the tax shall be distributed among the Lake County government and
30 eligible municipalities based on ~~general law unless on or before June 1, 2014, an interlocal~~
31 ~~agreement providing for a different distribution formula is approved by the Board of County~~
32 ~~Commissioners and one or more municipalities located within the geographic boundaries of Lake~~
33 ~~County, Florida, representing a majority of the population of the incorporated area within the~~
34 ~~County, in which case the distribution shall be made in accordance with such interlocal~~
35 ~~agreement.the following formula: Any interlocal agreement entered into shall comply with~~
36 ~~Section 336.025, Florida Statutes.~~

1 ~~(1) — Lake County shall receive 61.82 percent of the tax proceeds, which percentage is the~~
2 ~~proportion of Lake County's transportation expenditures for the past five (5) fiscal years as to the~~
3 ~~total of such expenditures for Lake County and all municipalities within Lake County for that~~
4 ~~same period.~~

5 ~~(2) — The eligible municipalities shall receive 38.18 percent of the tax proceeds, which amount~~
6 ~~shall be divided among the eligible municipalities based on current population.~~

7 ~~If on or before June 1, 1994, an interlocal agreement providing for the foregoing distribution~~
8 ~~formula is not approved by one or more of the municipalities located in Lake County~~
9 ~~representing a majority of the population of the incorporated area within the county, then the~~
10 ~~distribution of the tax proceeds shall be made according to general law.~~

11 (d) In the absence of an interlocal agreement between the County and the municipalities, the
12 proportions shall be recalculated every ten ~~Ten~~ (10) years from the date of the enactment of the
13 enabling ordinance, ~~the proportions shall be recalculated~~ based upon the transportation
14 expenditures of the immediately preceding five (5) years.

15 (e) The county manager is hereby directed to determine the percentage allocations as
16 provided in paragraph (c) and to provide copies to all municipalities within Lake County, and to
17 the Florida ~~d~~Department of rRevenue prior to July 1, 1994~~2014~~. The eClerk of the bBoard of
18 eCounty eCommissioners shall provide a certified copy of this section to the Florida
19 dDepartment of rRevenue upon passage. Any dispute as to the determination of distribution
20 proportions shall be resolved as provided in Florida Statutes~~Section~~ 336.025(5)(b), Florida
21 Statutes.

22 (f) Proceeds of the tax shall be used by Lake County and eligible municipalities only for
23 transportation expenses as defined in Florida Statute 336.025.

24 (g) The provisions of this section shall not affect any distribution of prior allocations of the
25 three-cent, four-cent, five-cent or six-cent local option gas tax.

26 **Section 4. Severability.** If any section, sentence, clause or phrase of the Ordinance
27 is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding
28 shall in no way affect the validity of the remaining portion of this Ordinance.

29 **Section 5. Inclusion in the Code.** It is the intent of the Board of County
30 Commissioners that the provisions of this Ordinance shall become and be made a part of the
31 Lake County Code and that the sections of this Ordinance may be renumbered or relettered and
32 the word "ordinance" may be changed to "section", "article" or such other appropriate word or
33 phrase in order to accomplish such intentions.
34

35 **Section 6. Filing with the Department of State.** The Clerk shall be and is
36 hereby directed forthwith to send a copy of this Ordinance to the Secretary of State for the State
37 of Florida in accordance with Section 125.66, Florida Statutes.
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Ordinance No. 2014-____; Gas Tax Ordinance

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

Enacted this _____ day of _____, 2014.

Filed with the Secretary of State _____, 2014.

ATTEST:

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

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

Jimmy Conner, Chairman

This _____ day of _____, 2014.

Approved as to form and legality:

Sanford A. Minkoff
County Attorney