AN ORDINANCE RELATING TO HOLMES COUNTY, FLORIDA; PROVIDING FOR THE ASSESSMENT OF A FIVE CENT PER GALLON GASOLINE AND MOTOR FUELS TAX, TO BE KNOWN AS THE "LOCAL OPTION GAS TAX"; PROVIDING FOR AN EFFECTIVE DATE AND TERM; PROVIDING FOR THE DISTRIBUTION OF A PORTION OF SAID PROCEEDS TO ELIGIBLE MUNICIPALITIES; PROVIDING FOR AN EFFECTIVE DATE FOR THIS ORDINCANCE.

WHEREAS, by enacting Florida Statutues Section 336.025, the Florida Legislature granted counties, acting by and through their Board of County Commissioners, authority to levy a local option motor fuel and special fuel tax; and,

WHEREAS, it is in the best interest of the residents and taxpayers of Holmes 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;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA, that:

Section 1: There is hereby imposed, in addition to all other taxes required or allowed by law, a five-cent gas tax on every gallon of motor fuel and special fuel sold in Holmes County and taxed under the provisions of Florida Statutes Chapter 206, said tax to be known as the "Local Option Gas Tax". The proceeds of said tax shall be used exclusively for transportation expenditures, as defined in Florida Statutes Section 336.025 (7), within Holmes County, Florida.

Section 2: Said "Local Option Gas Tax" shall be and remain in effect for a period of ten(10) years, commencing September 1, 1987.

Section 3: In the absence of an interlocal agreement between the Board of County Commissioners and the City Council for the City of Bonifay, which city contains a majority of the population within incorporated areas within the County, the proceeds from the "Local Option Gas Tax" shall be distributed in accordance with the statutory formula provided for in Florida Statutes Section 336.025(4).

Section 4: In the event any section, paragraph, sentence, clause, or phrase of this ordinance is held for any reason, to be unconstitutional, void, or invalid, the validity of the remaining portion of this ordinance shall not be affected thereby.

Section 5: This Ordinance shall take effect upon being enacted and duly filed in the Office of the Secretary of State of the State of

Florida.

ENACTED in Regular Session this 1st day of Jens 1987,

1987. VVY 300

BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA

ATTEST: Coel

(SEAL) BY: