

## **ORDINANCE 14-02**

**AN ORDINANCE OF HOLMES COUNTY, FLORIDA, REGARDING THE LOCAL OPTION FUEL TAX; PROVIDING FOR PURPOSE AND INTENT; PROVIDING FOR FINDINGS; EXTENDING THE IMPOSITION OF THE SIX (6) CENTS LOCAL OPTION MOTOR FUEL TAX UPON EVERY GALLON OF MOTOR FUEL SOLD IN HOLMES COUNTY, FLORIDA; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 336.025(1)(a), Florida Statutes (the "Act") authorizes a County to levy and collect a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent or 6-cent local option fuel tax upon every gallon of motor fuel and diesel sold in the County; and

**WHEREAS**, in Holmes County Ordinance 07-03, the Board of County Commissioners for Holmes County extended the local option fuel tax, which had been established previously in Ordinances 05-05, 99-05 and 99-04 and said Ordinance 07-03 is set to expire on December 31, 2014; and

**WHEREAS**, the Act provides that the County may extend the term of the local option fuel tax pursuant to an Ordinance by an affirmative vote of a majority of the Board of County Commissioners, provided that the period of extension does not exceed thirty (30) years; and

**WHEREAS**, the Board of County Commissioners believes that the local optional gas tax is in the best interest of the citizens of Holmes County and will continue provide revenue to said governing bodies for transportation expenditures.

**THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Holmes County, Florida:

Section 1: Purpose and Intent.

This Ordinance is enacted to carry out the purpose and intent of, and exercise the authority set forth in, Article VII of the Florida Constitution, the Act and Sections 125.01 and 336.025, Florida Statutes, as amended.

Section 2: Findings.

The Board of County Commissioners relies upon the following findings in the adoption of this Ordinance:

- (a) The findings contained in the recitals above are true and correct.
- (b) The powers conferred by this Ordinance are for public uses and purposes for which public money may be expended, and are hereby declared as a matter of legislative determination to be necessary for the public health, safety and welfare, and specifically for the capital expansion, operation and maintenance of the County's transportation network.
- (c) It is in the interest of the public health, safety and welfare to extend the tax as enacted in Ordinance 07-03 for a period of thirty (30) years.

Section 3. Interlocal Agreement.

An Interlocal Agreement will be sought between the County and the eligible municipalities within Holmes County, Florida, setting forth how the tax collected during the period contained herein shall be distributed. If no Interlocal Agreement is agreed upon, the tax collected during the extension period shall be distributed in accordance with the statutory formula provided for in Section 336.025(4)(a).

Section 4. Codification.

The publisher of the County's Code is directed to incorporate this Ordinance in said County Code.

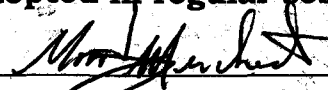
Section 5. Severability.

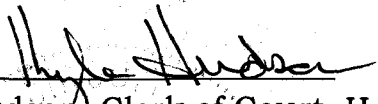
If any section, sentence, clause, or other provision of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining sections, sentences, clauses, or provisions of this Ordinance.

Section 6. Effective Date.

This Ordinance shall extend the local option fuel tax as implemented in Ordinance 07-03, which expires December 31, 2014, for a period of thirty (30) years. This Ordinance shall become effective when formally approved by the Holmes County Board of County Commissioners and filed with the Secretary of State.

**Adopted in regular session, this 24th day of June, 2014.**

  
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Monty Merchant, Chairman, HCBCC

Attest:   
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Kyle Hudson, Clerk of Court, Holmes County, Florida

