

**ORDINANCE NO. 2017-**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, PROVIDING FOR THE LEVY OF AN ADDITIONAL FIVE (5) CENTS OF THE LOCAL OPTION GAS TAX UPON EVERY GALLON OF MOTOR FUEL SOLD IN NASSAU COUNTY AND TAXED UNDER THE PROVISIONS OF PART I OF CHAPTER 206, FLORIDA STATUTES; PROVIDING FOR THE AMOUNT OF SAID TAX; PROVIDING FOR THE PERIOD OF TIME FOR WHICH THE TAX SHALL BE IMPOSED; PROVIDING FOR THE DISTRIBUTION AND UTILIZATION OF SAID TAX; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, traditional funding of transportation needs utilizing existing state and local option fuel taxes imposed in Nassau County are not sufficient to address transportation needs in Nassau County; and

**WHEREAS**, the demands for the construction and maintenance of roads and transportation facilities in Nassau County continue to grow; and

**WHEREAS**, this imposition of an additional 5-cent local option fuel tax upon every gallon of motor fuel sold in Nassau County is necessary and the most equitable mechanism for funding essential transportation needs.

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

**SECTION 1. AUTHORITY**

This Ordinance is authorized by Section 336.025(1)(b) and Chapter 206, Florida Statutes.

**SECTION 2. DEFINITIONS**

- (1) "Board" means the Board of County Commissioners of Nassau County.
- (2) "County" means Nassau County, Florida.

(3) “Motor Fuel” as set forth in Section 206.01(9), Florida Statutes, as amended, means all gasoline products or any product blended with gasoline or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle.

**SECTION 3. IMPOSITION OF ADDITIONAL FIVE CENT LOCAL OPTION GAS TAX**

Pursuant to the authority of Section 336.025(1)(b), Florida Statutes, there is hereby imposed an additional five cents of local option gas tax upon every gallon of motor fuel sold in Nassau County and taxed under the provisions of Part I of Chapter 206, Florida Statutes.

**SECTION 4. EFFECTIVE PERIOD OF TAX**

The imposition of additional 5-cent local option gas tax imposed hereby shall be effective from January 1, 2018 to December 31, 2047.

**SECTION 5. DISTRIBUTION OF THE ADDITIONAL TAX**

The local option gas tax imposed hereby shall be distributed to the county and all eligible municipalities in accordance with the provisions of Section 336.025, Florida Statutes.

**SECTION 6. USE OF FUNDS**

The funds generated by the tax hereby imposed shall be utilized for transportation expenditures needed to meet the requirements of the Nassau County Capital Improvements Element of the adopted comprehensive plan or for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments authorized by Section 336.025, Florida Statutes. For purposes of this paragraph, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads or the paving of existing graded roads shall be deemed to increase capacity, and such projects shall be included in the Capital Improvements Element of an adopted Comprehensive Plan. Expenditures for

purposes of this paragraph shall not include routine maintenance of roads or public transportation operations.

**SECTION 7. SEVERABILITY**

It is declared to be the intent of the Nassau County Board of County Commissioners that if any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not be construed as to render invalid or constitutional the remaining provisions of this Ordinance.

**SECTION 8. EFFECTIVE DATE**

A certified copy of this Ordinance as enacted shall be filed by the Clerk of the Board with the Office of the Department of State of the State of Florida and the Department of Revenue of the State of Florida within ten (10) days after enactment and this Ordinance shall take effect January 1, 2018.

**DULY PASSED AND ADOPTED** in Regular Session by a majority plus one vote of the membership of the Board of County Commissioners of Nassau County, Florida this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

\_\_\_\_\_  
DANIEL B. LEEPER  
Its: Chairman

Attest as to Chairman's Signature:

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JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

Approved as to form by the Nassau County  
Attorney:

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MICHAEL S. MULLIN