## ORDINANCE #93 - <u>02</u>

AN ORDINANCE ADOPTING THE ASSESSMENT OF THE SIX-CENT LOCAL OPTION GAS TAX UPON EVERY GALLON OF MOTOR FUEL AND SPECIAL FUEL SOLD IN LIBERTY COUNTY, AND TAXED UNDER THE PROVISIONS OF PART I OR PART II OF CHAPTER 206, FLORIDA STATUTES, (1992 SUPPLEMENT); AND PURSUANT TO CHAPTER 336, FLORIDA STATUTES, (1992 SUPPLEMENT); PROVIDING FOR A METHOD OF DISTRIBUTION; PROVIDING FOR VIOLATIONS; PROVIDING FOR CONFLICT AND SEVERANCE; AND PROVIDING FOR AN EFFECTIVE DATE AND TERM.

WHEREAS, The Board of County Commissioners of Liberty County, Florida has determined that it would be in the best interest of the residents and taxpayers of Liberty County to adopt the Local Option Gas Tax upon every gallon of motor fuel and special fuel sold in Liberty County, and taxed under the provisions of Part I or Part II of Chapter 206, Florida Statutes (1992 Supplement), and Chapter 336, Florida Statutes (1992 Supplement); and

WHEREAS, the Board of County Commissioners of Liberty County, Florida has decided to levy said tax by an ordinance adopted by a majority vote of the Liberty County Commission;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
COMMISSIONERS OF LIBERTY COUNTY, FLORIDA AS FOLLOWS:

Section 1. There is hereby imposed, in addition to all other taxes required or allowed by law, a six (6¢) cents local option gas tax on every gallon of motor fuel and special fuel sold in Liberty County, Florida, and taxed under the Provisions of Part I or Part II of Chapter 206, Florida Statutes (1992 Supplement), and Chapter 336, Florida Statutes (1992 Supplement).

Section 2. The local option gas tax adopted in Section 1 shall be effective September 1, 1993, for a period of thirty (30) years, commencing September 1, 1993.

Section 3. In the absence of any written agreement reached before July 1, 1993, between the Board of County Commissioners and the governing bodies of any municipalities within Liberty County constituting a majority of the population within the incorporated areas within the county, relating to a distribution of the proceeds

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of this tax, the proceeds shall be distributed in accordance with the formula provided for in Florida Statute 336.025(4).

Section 4. Conflict. All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 5. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 6. Effective Date. This Ordinance shall take effect as provided by law.

DULY PASSED AND ADOPTED by the Board of County Commissioners of Liberty County, Florida, this \_\_\_8th\_ day of \_April\_\_\_\_\_\_, 1993.

BOARD OF COUNTY COMMISSIONERS, LIBERTY COUNTY, FLORIDA.

John T. Sanders, Chairman

ATTEST:

Vernon Ross,

Clerk of the Circuit Court

APPROVED AS TO FORM:

County Attorney