

**ORDINANCE NO. 92-09**

**AN ORDINANCE OF LIBERTY COUNTY, FLORIDA, LEVYING A NINTH-CENT GAS TAX UPON EVERY GALLON OF MOTOR FUEL AND SPECIAL FUEL SOLD IN LIBERTY COUNTY; PROVIDING FOR APPROVAL OF THE LEVY BY ORDINANCE ENACTED BY AN EXTRAORDINARY VOTE OF THE MEMBERS OF THE COUNTY GOVERNING AUTHORITY; PROVIDING FOR ADMINISTRATION AND COLLECTION OF THE FUNDS; PROVIDING FOR DISTRIBUTION OF THE PROCEEDS; PROVIDING FOR THE USE OF THE FUNDS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 336.021, Florida Statutes (1992), provides for the levy of a ninth cent gas tax on motor fuel and special fuel by the governing authority in each County; and

**WHEREAS**, the Statute provides for imposition of the surtax pursuant to an Ordinance enacted by an extraordinary vote of the members of the County governing authority if:

- (1) The county has a population of 50,000 or less on April 1, 1992; and
- (2) Proceeds of the tax are not used for the purpose of servicing bond indebtedness; and

**WHEREAS**, Liberty County, Florida had a population of less than 50,000 on April 1 1992; and

**WHEREAS**, the proceeds of the tax are not to be used for the purpose of servicing bond indebtedness; and

**WHEREAS**, the Board of County Commissioners of Liberty County, Florida has determined that there is a critical and immediate need for the revenue to be generated by the tax.

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

**Section 1.** There is hereby levied, imposed and set, a one-cent (\$0.01) gas tax upon every gallon of motor fuel and special fuel sold in Liberty County, Florida pursuant to Section 336.021, Florida Statutes (1992), and taxed under the provisions of Chapter 206, Florida Statutes (1992).

**Section 2.** Pursuant to Section 336.021, Florida Statutes (1992), this ordinance is enacted by an extraordinary vote of the members of the County governing authority.

**Section 3.**

- (1) The tax shall be administered, collected and enforced in accordance with Chapters 206, 212 and 336, Florida Statutes (1992). The proceeds of this tax shall be distributed to Liberty County in accordance with the

procedures set forth in Chapters, 206, 212 and 336, Florida Statutes (1992).

- (2) Liberty County shall use the proceeds of the tax for the purpose of paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction, and maintenance of roads and streets.

**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.** Pursuant to Florida Statutes, the surtax levied hereby will take effect on the first day of a month, but may not take effect until at least sixty (60) days after the date the county notifies the Department of Revenue of the passage of this ordinance. Therefore, the effective date of the surtax levied hereby is declared to be the 1st day of January, 1993.

**Section 7. Effective Date.** This Ordinance shall take effect according to law.

DULY PASSED AND ADOPTED by the Board of County

Commissioners this 26<sup>th</sup> day of October, 1992.

BOARD OF COUNTY COMMISSIONERS, LIBERTY COUNTY, FLORIDA.

By: John T. Sanders  
John T. Sanders, Chairman  
L. B. Arnold  
L. B. Arnold

ATTEST:  
Duncan Hosford  
Duncan Hosford  
Clerk of the Circuit Court

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Marlene Culpepper  
Earl Jennings  
Earl Jennings  
Joe Sumner  
Joe Sumner

APPROVED AS TO FORM:  
J. C. E.  
County Attorney