

SARASOTA COUNTY GOVERNMENT

Public Works Business Center

INTEROFFICE MEMORANDUM

TO: Sarasota County Commission

THROUGH: Terry Lewis, Interim County Administrator

FROM: James K. Harriott, Jr., P.E., Executive Director, Public Works

DATE: September 27, 2011

SUBJECT: Authorization to Advertise - Repeal Ordinance No. 79-100 and Amend Ordinance No. 86-065

RECOMMENDED MOTION(S) OR ACTION(S):

- A. To authorize advertisement of a proposed Ordinance, repealing Ordinance No. 79-100, as codified in Chapter 114, Article II of the County Code, dissolving language for an additional one-cent gas tax, as the November 6, 1979, Referendum failed and to waive the requirement for an Economic Impact Statement (EIS);
- B. To authorize advertisement of a proposed Ordinance, amending Ordinance No. 86-065, as codified in Chapter 114, Article II of the County Code, to revise the six-cent local optional gas tax revenue distribution formula to be consistent with Section 336.025, Florida Statutes and to waive the requirement for an EIS.

SUMMARY:

The State Legislature by Section 336.025(1)(a), Florida Statutes, granted counties authority to levy a local option fuel tax of one-cent to six-cents to be levied upon every gallon of motor fuel and diesel fuel sold in the County and taxed under the provisions of part I or part II of Chapter 206, Florida Statutes. The proposed ordinances make changes to gas tax language codified in Chapter 114 in the Sarasota County Code. Staff does not anticipate any economic impact from the proposed ordinances because one ordinance is a housekeeping matter removing obsolete code and the other is codifying current practice and amending code to provide consistency with Florida Statutes.

The proposed Ordinance No. 2011-XXX, repealing Ordinance No. 79-100, dissolves language on an additional one-cent gas tax as codified in Chapter 114 of the Sarasota County Code. The additional one-cent gas tax was adopted by Ordinance No. 79-100 on September 25, 1979; however, the referendum held for the imposition of the additional one-cent gas tax did not pass.

The proposed Ordinance No. 2011-XXX, amending Ordinance No. 86-065, updates the distribution method for the six-cent local optional gas tax to be consistent with Section 336.025, Florida Statutes. The Sarasota County Local Option Gas Tax Ordinance, adopted by Ordinance No. 86-65, permits the imposition of the six-cent local optional gas tax on every gallon of motor fuel and diesel fuel sold in Sarasota County, to be divided between the County and the municipalities. It states that the City of Sarasota must provide mutual agreement to change the distribution formula but does not contemplate that other municipal governments may need to be included to represent a majority of the incorporated areas population.

FISCAL IMPACTS:

The proposed ordinances remove obsolete code and codify current practices to be consistent with Florida Statutes, respectively. There are no fiscal impacts associated with these proposed ordinances.

ORDINANCE NO. 2011 - XXX

AN ORDINANCE OF SARASOTA COUNTY, FLORIDA, RELATING TO THE ONE-CENT GAS TAX; REPEALING ORDINANCE NO. 79-100, AS CODIFIED IN CHAPTER 114, ARTICLE II OF THE SARASOTA COUNTY CODE, TO IMPOSE AN ADDITIONAL ONE-CENT GAS TAX; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 25, 1979, the Board of County Commissioners adopted Ordinance No. 79-100, providing for an additional one-cent gas tax; and

WHEREAS, on November 6, 1979, the referendum held for the imposition of the additional one-cent gas tax did not pass; and

WHEREAS, the additional one-cent gas tax language in Section 114-31, of Article II of the Sarasota County Code is obsolete.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA.

SECTION 1. This Ordinance hereby repeals Ordinance No. 79-100, as codified in Chapter 114, Article II, Section 114-31 of the Sarasota County Code.

SECTION 2. This Ordinance shall take effect immediately upon filing with the Office of the Secretary of State of Florida.

PASSED AND DULY ADOPTED by the Board of County Commissioners of Sarasota County, Florida, this _____ day of _____, 2011.

**BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA**

By: _____
Chair

ATTEST:

KAREN E. RUSHING, Clerk of
Circuit Court and Ex-Officio Clerk of
the Board of County Commissioners of
Sarasota County, Florida

By: _____
Deputy Clerk

ORDINANCE NO. 2011 - XXX

AN ORDINANCE OF SARASOTA COUNTY, FLORIDA, RELATING TO THE SIX-CENT LOCAL OPTION GAS TAX; AMENDING ORDINANCE NO. 86-065, AS AMENDED, AS CODIFIED IN CHAPTER 114, ARTICLE II OF THE SARASOTA COUNTY CODE (THE "CODE"); AMENDING SECTION 114-32 OF THE CODE RELATING TO THE SIX-CENT LOCAL OPTION GAS TAX TO REVISE THE SIX-CENT LOCAL GAS TAX REVENUE DISTRIBUTION FORMULA; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the State Legislature by Section 336.025(1)(a), Florida Statutes, granted counties authority to levy a local option fuel tax of one-cent to six-cents to be levied upon every gallon of motor fuel and diesel fuel sold in the County and taxed under the provisions of part I or part II of Chapter 206, Florida Statutes; and

WHEREAS, the State Legislature by Section 336.025(1)(a), Florida Statutes, allows the County to establish a distribution formula for the revenue by interlocal agreement with the municipal government(s) representing a majority of the incorporated area population within the County; and

WHEREAS, "The Sarasota County Local Option Gas Tax Ordinance", adopted by Ordinance No. 86-065, as amended and codified in Section 114-32 of Sarasota County Code, permits the County to impose the addition of a six-cent local optional gas tax on every gallon of motor fuel and diesel fuel sold in Sarasota County, to be divided between the County and the municipalities; and

WHEREAS, the distribution method established in the Sarasota County Local Option Gas Tax Ordinance states the City of Sarasota must provide mutual agreement to change the distribution formula but does not contemplate that other municipal governments may need to be included to represent a majority of the incorporated areas population; and

WHEREAS, the distribution method for revenues identified in the Sarasota County Local Option Gas Tax Ordinance shall be amended to be consistent with Section 336.025, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA.

SECTION 1. This Ordinance hereby amends Ordinance No. 86-065, as codified in Chapter 114, Article II of the Code. In this Ordinance, additions to the Code are indicated by underline and deletions from the Code are indicated by ~~strikethrough~~.

SECTION 2. Section 114-32(f) of the Code, is hereby amended to read as follows:

(f) County and municipal distribution formula. The revenues from the fuel tax levied by this section shall be distributed pursuant to Section 336.025(3)(a)1, Florida Statutes. ~~The Distribution of revenue generated by this section shall be divided between the County and the Municipalities based on the State of Florida official population figure, University of Florida, Bureau of Economic and Business Research, as determined annually. Distribution shall initially be as determined in accordance with the formula contained in the interlocal agreement with the City of Sarasota dated July 25, 1986. The distribution formula may be changed prior to June 1 of each year by mutual agreement with the City of Sarasota, representing a majority of the population of the incorporated area within the County.~~

SECTION 3. SEVERABILITY. It is declared to be the intent of the Board of County Commissioners that if any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this Ordinance.

SECTION 4. EFFECTIVE DATE. This Ordinance shall take effect immediately upon filing with the Office of the Secretary of State of Florida.

PASSED AND DULY ADOPTED by the Board of County Commissioners of Sarasota County, Florida, this _____ day of _____, 2011.

**BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA**

By: _____
Chair

ATTEST:

KAREN E. RUSHING, Clerk of
Circuit Court and Ex-Officio Clerk of
the Board of County Commissioners of
Sarasota County, Florida

By: _____
Deputy Clerk