



## Board of County Commissioners

Meeting: 07/28/15 09:00 AM  
Department: County Attorney  
Prepared By: Jon Jouben

### AGENDA ITEM

Initiator: Garth Collier  
DOC ID: 10796  
Legal Request Number: 2015-312-2  
Bid/Contract Number:

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#### TITLE

Ordinance Amending Gas Tax Pursuant to the Request of the State Department of Revenue

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#### BRIEF OVERVIEW

After enacting Ordinance 2015-10, the Clerk of the Board forwarded a certified copy of the ordinance to the Florida Department of Revenue. Subsequently, a DOR analyst, Dave Ansley, contacted staff and requested that the Board make three additional, minor changes to Chapter 27 of the Hernando County Code, to wit:

A. That Hernando County Code § 27-16(b) be amended to state that Hernando County's levy of the "Four-Cent Local Option Gas Tax" will expire on December 31, 2044; and,

B. That Hernando County Code § 27-17(b) be amended to state that Hernando County's levy of the "Fifth- and Sixth-Cent Local Option Gas Tax" will expire on December 31, 2044; and,

C. That Hernando County Code § 27-18(c) be amended to state that Hernando County will begin levying the "Second Local Option Gas Tax" at the increased rate of five cents per gallon on January 1, 2016.

Staff has provided a copy of the proposed ordinance to Mr. Ansley, who has approved the proposed ordinance on behalf of DOR.

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#### FINANCIAL IMPACT

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#### LEGAL NOTE

The Board has the authority to enact this proposed ordinance pursuant to Fla. Stat. Ch. 206 and Fla. Stat. §§ 125.01, 336.021, and 336.025.

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#### RECOMMENDATION

Staff recommends that the Board enact the proposed ordinance.

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#### REVIEW PROCESS

Elaine Singer

Completed

07/06/2015 10:14 AM

Pam Lee	Completed	07/17/2015 12:02 PM
Brian Malmberg	Completed	07/07/2015 10:01 AM
George Zoettlein	Completed	07/20/2015 10:59 AM
Jon Jouben	Completed	07/14/2015 10:21 AM
Sue Bishop	Completed	07/13/2015 1:13 PM
Jenine Wimer	Completed	07/20/2015 3:51 PM
Leonard Sossamon	Completed	07/20/2015 4:04 PM
Tina Duenninger	Completed	07/22/2015 12:55 PM
Board of County Commissioners	Completed	07/28/2015 9:00 AM

1                                   **ORDINANCE NO.: 2015 - \_\_\_\_**

2                   AN ORDINANCE AMENDING HERNANDO COUNTY CODE CHAPTER 27  
3                   CLARIFYING THE EFFECTIVE DATES FOR THE IMPOSITION OF LOCAL  
4                   OPTION GAS TAXES; PROVIDING FOR NOTICE TO BE GIVEN TO THE  
5                   FLORIDA DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY;  
6                   PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR THE REPEAL  
7                   OF CONFLICTING PROVISIONS; AND PROVIDING FOR AN EFFECTIVE  
8                   DATE.

9                   WHEREAS, on June 23, 2015, the Board of County Commissioners (“the Board”) enacted  
10                  Ordinance 2015-10, which re-adopts and modifies Hernando County’s imposition of its local option  
11                  gas tax levies; and,

12                  WHEREAS, after enacting Ordinance 2015-10, the Clerk of the Board forwarded a certified  
13                  copy of the ordinance to the Florida Department of Revenue; and,

14                  WHEREAS, the Florida Department of Revenue has now requested that the Board make  
15                  three additional, minor changes to Chapter 27 of the Hernando County Code, to wit:

16                  A.       That Hernando County Code § 27-16(b) be amended to state that Hernando County’s  
17                  levy of the “Four-Cent Local Option Gas Tax” will expire on December 31, 2044; and,

18                  B.       That Hernando County Code § 27-17(b) be amended to state that Hernando County’s  
19                  levy of the “Fifth- and Sixth-Cent Local Option Gas Tax” will expire on December 31, 2044; and,

1 C. That Hernando County Code § 27-18(c) be amended to state that Hernando County  
2 will begin levying the “Second Local Option Gas Tax” at the increased rate of five cents per gallon  
3 on January 1, 2016.

4 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY  
5 COMMISSIONERS OF HERNANDO COUNTY:

6 **Section 1. Amending Expiration Date of “Four-Cent Local Option Gas Tax.”** Hernando  
7 County Code § 27-16(b) is amended to read as follows:

8 (b) Effective Period. The tax imposition made by this section shall be effective  
9 from September 1, 2015 to ~~August~~ December 31, 2044, both inclusive.

10 **Section 2. Amending Expiration Date of “Fifth- and Sixth-Cent Local Option Gas  
11 Tax.”** Hernando County Code § 27-17(b) is amended to read as follows:

12 (b) Effective Period. The fifth and sixth cent local option gas tax imposition  
13 hereby made shall be effective from September 1, 2015 to ~~August~~ December  
14 31, 2044, both inclusive.

15 **Section 3. Amending Effective Dates of “Second Local Option Gas Tax.”** Hernando  
16 County Code § 27-18(c) is amended to read as follows:

17 (c) The tax imposition hereby made, at the increased rate provided for in subpart  
18 (a) supra, shall be effective from January 1, ~~2001~~ 2016, until amended or  
19 repealed.  
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1           **Section 4. Notice.** Within ten days of the adoption of this ordinance, the Clerk of the Board  
2 of County Commissioners shall provide notice of the adoption of this ordinance to the Florida  
3 Department of Revenue by sending a certified copy of said ordinance to the Florida Department of  
4 Revenue.

5           **Section 5. Severability.** It is declared to be the intent of the Board of County  
6 Commissioners that if any section, subsection, clause, sentence, phrase, or provision of this  
7 ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the  
8 validity of the remaining portions of this ordinance.

9           **Section 6. Inclusion in the Code.** It is the intention of the Board of County Commissioners  
10 of Hernando County, Florida, and it is hereby provided, that the provisions of this Ordinance shall  
11 become and be made a part of the Code of Ordinances of Hernando County, Florida. To this end, the  
12 section of this Ordinance may be renumbered or relettered to accomplish such intention, and that the  
13 word “ordinance” may be changed to “section, “article,” or other appropriate designation.

14           **Section 7. Conflicting Provisions Repealed.** All ordinances or parts of ordinances in  
15 conflict with the provisions of this ordinance are hereby repealed.

16           **Section 8. Effective Date.** This ordinance shall take effect immediately upon receipt of  
17 official acknowledgment from the office of the Secretary of State of Florida that this ordinance has  
18 been filed with said office.

