

1 WHEREAS, the County and the municipalities located within the County
2 have relied on the revenues from the above-referenced fuel tax to fund “transportation
3 expenditures,” as such term is defined in Section 336.025, Fla. Stat.; and

4 WHEREAS, the Board finds that without passage of this Ordinance re-
5 imposing the above-referenced fuel tax, the County and municipalities located within
6 the County will not be able to fulfill their respective responsibilities relating to their
7 transportation expenditures; and

8 WHEREAS, the Board is authorized, pursuant to Section 336.025(1)(a), Fla.
9 Stat., to impose and re-impose up to a 6-cent local option fuel tax upon every gallon
10 of fuel sold in Alachua County and taxed under the provisions of Chapter 206, Fla.
11 Stat.; and

12 WHEREAS, the 1st, 2nd and 3rd cent of the local option fuel tax is currently in
13 effect pursuant to Ordinance No. 87-22, adopted on October 13, 1987; and

14 WHEREAS, the additional five-cent local option fuel tax is currently in effect
15 pursuant to Ordinance No. 07-08, adopted on June 19, 2007; and

16 WHEREAS, the Board now desires to re-impose the 4th, 5th and 6th cent of the
17 local option fuel tax; and

18 WHEREAS, the County and the City of Gainesville, Florida, a municipality
19 within Alachua County representing a majority of the population of the incorporated
20 area within the County, have entered into an Interlocal Agreement, attached as
21 Exhibit “A,” providing for a formula for the distribution of the proceeds from the
22 above-referenced fuel tax, which formula would be in lieu of the default formula set
23 forth in Subsection 336.025(4)(a), Fla. Stat.; and

1 WHEREAS, the Board has held a properly noticed public hearing and has
2 considered all of the matters presented at such hearing prior to the adoption of this
3 ordinance; and

4 WHEREAS, the Board has complied with all other requirements imposed by
5 Florida law for the enactment of this Ordinance.

6
7 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
8 COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

9 1. RECITALS. The above recitals are hereby incorporated into this
10 Ordinance as if restated herein and constitute the legislative findings and intent of the
11 Board of County Commissioners (the “Board”) of Alachua County, Florida (the
12 “County”).

13 2. AUTHORITY. This Ordinance is authorized by Section 336.025(1)(a),
14 Fla. Stat., the County’s home rule authority and all other applicable laws.

15 3. LEGISLATIVE INTENT. The re-imposition and continuation of the
16 levy of the local option fuel tax provided in this Ordinance is necessary to fund the
17 transportation expenditures of the County and the eligible municipalities located
18 within the County. The re-imposition and continuation of the levy of this tax is
19 determined to be necessary to promote the public health, safety and welfare of the
20 citizens of the County.

21 4. RE-IMPOSITION AND LEVY OF TAX. Pursuant to Section
22 336.025(1)(a), Fla. Stat., in addition to other taxes allowed by law, there is hereby re-
23 imposed and levied the 4th, 5th and 6th cent of the local option fuel tax (the “Tax”)

1 upon every gallon of fuel sold in the County and taxed under the provisions of
2 Chapter 206, Fla. Stat.

3 5. EFFECTIVE DATE OF RE-IMPOSED TAX. The levy of the Tax
4 provided herein is a re-imposition of the same tax levied by the County in Ordinance
5 No. 85-8, effective September 1, 1985, and re-imposed in Ordinance No. 15-8,
6 effective September 1, 2015. Further, the Tax is being re-imposed at its current
7 authorized rate. Therefore, pursuant to Section 336.025(1)(a)(1), Fla. Stat., the Tax
8 shall be effective September 1, 2015, so there is no “gap” or time where neither the
9 tax authorized in Ordinance No. 85-8 (as re-imposed in Ordinance No. 15-8), nor the
10 Tax, is being collected.

11 6. DURATION OF THE RE-IMPOSED TAX. The Tax shall continue in
12 effect through December 31, 2017.

13 7. DISTRIBUTION OF PROCEEDS. The proceeds from the Tax shall
14 be divided and distributed by the Florida Department of Revenue to the County and
15 the municipalities located within the County as provided in the Interlocal Agreement,
16 a copy of which is attached hereto as Exhibit “A.” No amendment to this Ordinance
17 shall be required to amend or cancel the Interlcoal Agreement.

18 8. MODIFICATION. It is the intent of the Board that the provisions of
19 this Ordinance may be modified as a result of considerations that may arise during an
20 advertised public hearing. Such modifications shall be incorporated into the final
21 version of the Ordinance adopted by the Board and filed by the Clerk of the Board of
22 County Commissioners.

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By: _____
 , Chair

ATTEST:

J.K. Irby, Clerk
 (SEAL)

APPROVED AS TO FORM

Alachua County Attorney