

5. PUBLIC HEARING – 9:30 A.M. (Motion to receive and file: Proof of publication)

A. ENGINEERING & PUBLIC WORKS

1. Staff recommends motion to:

A) adopt an Ordinance amending Palm Beach County (County) Code Chapter 17, Article I, Ordinance No. 95-23 reimposing the six (6) cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in the County; providing for relevy; effective dates; distribution of proceeds; severability; repeal of ordinances in conflict; inclusion in the code of laws and ordinances; captions; and an effective date;

B) approve the 2025 Interlocal Agreement to Re-determine, Re-adopt, and Ratify the existing distribution formula for the six (6) cent local option fuel tax (ILA) with the Town of Highland Beach; and

C) approve the ILA with the City of Palm Beach Gardens.

SUMMARY: On April 8, 2025, the Board of County Commissioners (BCC) approved this Ordinance amending Ordinance No. 95-23 on preliminary reading and authorized advertisement for today's Public Hearing for final adoption. This Ordinance reimposes at the current rate and levies the six (6) cent local option fuel tax (Tax) that expires on August 31, 2025. This Tax will be effective beginning September 1, 2025 through August 31, 2055. Section 336.025, Florida Statutes (Statute), authorizes the BCC to levy fuel taxes on the sale of every gallon of motor fuel and diesel fuel sold in the County. This Tax is pursuant to Section 336.025(1)(a), Florida Statutes, and is one of several taxes levied on the sale of fuel. The Tax was originally levied by Ordinance No. 83-14 at a rate of two (2) cents, and increased to four (4) cents by Ordinance No. 85-19. Ordinance No 86-23 increased the levy to six (6) cents effective through August 1995, and Ordinance No. 95-23 extended the effective date through August 31, 2025. The County currently receives 66.5648% of this Tax revenue and municipalities collectively share the remaining 33.4352%, pursuant to the distribution formula based upon population and roadway lane miles.

5. PUBLIC HEARING – 9:30 A.M. (Motion to receive and file: Proof of publication)

A. ENGINEERING & PUBLIC WORKS (cont'd.)

1. **SUMMARY (cont'd.):** Use of proceeds from this Tax is restricted to transportation expenditures that include: a) public transportation operations and maintenance; b) roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment; c) roadway and right-of-way drainage; d) street lighting installation, operation, maintenance, and repair; e) traffic signs, traffic engineering, signalization, and pavement markings, installation, operation maintenance, and repair; f) bridge maintenance and operation; g) debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks. These two (2) ILAs, in addition to the 27 ILAs that were approved on April 8, 2025 and May 6, 2025, represent a 73.9% majority of the population of the incorporated area. The ILA was prepared in coordination with the League of Cities (League), reviewed by the Engineering and Public Works Department (EPW), the Office of Financial Management and Budget (OFMB), and the County Attorney's Office. The League conducted outreach to all eligible municipalities in the County for ILA execution and forwarded the ILAs to the County for approval upon receipt. The Engineering and Public Works Department advertised this public hearing on May 16, 2025. Countywide (YBH)

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