

1 **NOW THEREFORE** be it ordained by the Board of County Commissioners of Lake
2 County, Florida as follows:

3 **Section 1. Five-Cent Local Option Fuel Tax.** The Board of County Commissioners
4 of Lake County, Florida, hereby levies and imposes within Lake County a five-cent local option
5 fuel tax upon every gallon of motor fuel sold in Lake County, Florida pursuant to Section
6 336.025(1)(b), for a period of ten (10) years.

7 **Section 2. Referendum.** The Fuel Tax levied in Section 1 of this Ordinance shall
8 not take effect unless and until it is approved by a majority of the electors of Lake County voting
9 in a referendum election on the Fuel Tax held as required by this Ordinance.

10 **Section 3. Term of Levy.** The term of the levy shall remain in full force and effort
11 for a period of ten (10) years, commencing on January 1, 2028, until December 31, 2038.

12 **Section 4. Administration.** The Fuel Tax levied hereunder shall be collected and
13 administered pursuant to the terms of Section 206.41(1)(e), Florida Statutes, and such other laws
14 as may be applicable.

15 **Section 5. Distribution of Proceeds.** The proceeds of the Fuel Tax levied hereby
16 shall be distributed between Lake County and the Municipalities as set forth in the Amended and
17 Restated Interlocal Agreement Relating to Local Option Fuel Tax entered between Lake County
18 and the Municipalities (“Interlocal Agreement”), as amended. The Interlocal Agreement may
19 contain such terms as the parties may negotiate, but its terms must include, at a minimum, any
20 provisions required by this Ordinance and may not contain any provision that is inconsistent with
21 either this Ordinance or applicable Florida law.

22 **Section 6. Use of Revenues.** Pursuant to Section 336.025, Florida Statutes, and
23 any other applicable law, proceeds of the Fuel Tax and any interest accrued thereto shall be
24 expended by Lake County and the Municipalities for transportation expenditures needed to meet
25 the requirements of the capital improvements element of an adopted comprehensive plan or for
26 expenditures needed to meet immediate local transportation problems and for other
27 transportation-related expenditures that are critical for building comprehensive roadway
28 networks. Further, expenditures for the construction of new roads, the reconstruction or
29 resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to
30 increase capacity and such projects shall be included in the capital improvements element of an
31 adopted comprehensive plan. To the extent permitted by law, the County and Municipalities are

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1 hereby encouraged to utilize local businesses as much as possible to complete projects funded by
2 the proceeds of the Fuel Tax.

3 **Section 7. Special Election.** A special election shall be held on November 3, 2026,
4 in which the electors of Lake County may vote as to whether this Ordinance shall take effect and
5 the five-cent local option fuel tax be levied. The Lake County Supervisor of Elections shall
6 conduct said special election pursuant to applicable Florida Law. The form of ballot for said
7 special election shall be as follows:

8

9 **BALLOT TITLE: LOCAL OPTION FIVE-CENT FUEL TAX**
10 **REFERENDUM**

11 **BALLOT QUESTION: SHOULD LAKE COUNTY ORDINANCE**
12 **2026-___ AUTHORIZING THE LEVY OF AN ADDITIONAL**
13 **COUNTYWIDE LOCAL OPTION FIVE-CENT FUEL TAX ON**
14 **MOTOR FUEL SOLD IN LAKE COUNTY FOR TEN YEARS BE**
15 **APPROVED?**

16

17 Projects eligible for funding by the Five-Cent Local Option Fuel Tax:

18

19 Resurfacing and reconstruction of existing paved roads

20

21 Paving of unpaved roads

22

23 Construction of new roads

24

25 _____ **YES**

26

27 _____ **NO**

28

29 **Section 8. Notice of Special Election.** A notice of the special election shall be
30 published in a newspaper of general circulation in Lake County at least twice, once in the fifth
31 week and once in the third week prior to the week of November 3, 2026.

32 **Section 9. Notice of Passage.** The Clerk of the Board of County Commissioners is
33 directed to notify the Supervisor of Elections and the State of Florida, Department of Revenue
34 (“Department”) immediately upon the passage of this Ordinance. The Clerk of the Board of
35 County Commissioners is further directed to notify the Department of the outcome of the
36 referendum election within ten (10) days of the date of said election. Said notice shall include
37 the time period during which the Fuel Tax will be in effect, a copy of this Ordinance, certified
copy of the Interlocal Agreement, and such other information as the Department shall require by
rule or in accordance with Section 336.025(5), Florida Statutes. In addition to the above

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1 referenced notice, the Clerk is directed in accordance with Section 336.025(5) to notify the
2 Department by October 1st each year of the rate, any decision to rescind or change the rate of the
3 tax, and such other information requested by the Department.

4 **Section 10. Supervisor of Elections; Authority.** The Supervisor of Elections is
5 hereby granted the authority to correct any scrivener errors associated with the ballot language so
6 long as the intent and substance of the same is not changed.

7 **Section 11. Amendment.** Lake County Code, Chapter 13, Article II, entitled *Gas*
8 *Taxes*, shall hereby be amended to add the following new section to read as follows. The
9 inclusion of this new section shall be reflected in the table of contents of the Lake County Code.

10
11 **ARTICLE II. GAS TAXES**

12 * * *

13 **Sec. 13-30. Five-Cent Fuel Tax imposed.**

14 (a) Beginning January 1, 2028, and continuing for a period of ten (10) years until
15 December 31, 2038, there shall be imposed in addition to all other taxes allowed by
16 law, a five-cent local option fuel tax upon every gallon of motor fuel sold in Lake
17 County, Florida, and taxed under the provisions of Chapter 206, Florida Statutes.

18 (b) The tax shall be collected in the manner provided by Section 336.025(2), Florida
19 Statutes.

20 (c) The proceeds of the tax shall be distributed among Lake County and eligible
21 municipalities based on general law unless on or before June 1, 2027, an interlocal
22 agreement providing for a different distribution formula is approved by the Board of
23 County Commissioners and one or more municipalities located within the geographic
24 boundaries of Lake County, Florida, representing a majority of the population of the
25 incorporated area within Lake County, in which case the distribution shall be made in
26 accordance with such interlocal agreement. Any interlocal agreement entered into
27 shall comply with Section 336.025, Florida Statutes.

28 (d) In the absence of an interlocal agreement between the County and the municipalities,
29 the proportions shall be recalculated every two (2) years from the date of the
30 enactment of the enabling ordinance based upon the transportation expenditures of
31 the immediately preceding five (5) fiscal years.

32 (e) The county manager, or designee, is hereby directed to determine the percentage
33 allocations as provided in paragraph (c) and to provide copies to all municipalities
34 within Lake County, and to the Florida Department of Revenue. The Clerk of the
35 Board of County Commissioners shall provide a certified copy of this section to the
36 Florida Department of Revenue upon passage. Any dispute as to the determination of
37 distribution proportions shall be resolved as provided in Section 336.025(5)(b),
38 Florida Statutes.

1 (f) Proceeds of the tax shall be used by Lake County and eligible municipalities only for
2 transportation expenses as defined in Florida Statute 336.025.

3 (g) The provisions of this section shall not affect any distribution of prior allocations of
4 the two-cent, three-cent, four-cent, five-cent or six-cent local option gas tax.

5
6 **Secs. 13-301—13-45. Reserved.**

7
8 **Section 12. Severability.** If any section, sentence, clause, or phrase or word of this
9 Ordinance is for any reason held or declared to be invalid, unconstitutional, inoperative or void
10 by any court of competent jurisdiction, then said holding shall in no way affect the validity of the
11 remaining portion of this Ordinance; and it shall be construed to have been the intent of the
12 Board of County Commissioners to pass this Ordinance without such unconstitutional, invalid or
13 inoperative part therein; and the remainder of this Ordinance, after the exclusion of such part or
14 parts shall be deemed and held to be valid, as if such parts had not been included herein; or if this
15 Ordinance or any provisions thereof shall be held inapplicable to any person, groups of persons,
16 property, kind of property, circumstances or set of circumstances, such holding shall not affect
17 the applicability thereof to any other person, property or circumstances.

18 **Section 13. Inclusion in the Code.** It is the intention of this Board of County
19 Commissioners that the provisions of Sections 1, 3, and 6 of this Ordinance shall become and be
20 made a part of the Lake County Code as provided in Section 11 hereof upon approval by a
21 majority of the electors of Lake County voting in the November 3, 2026, referendum and the
22 word “ordinance” may be changed to “section,” “article” or such other appropriate word or
23 phrase in order to accomplish such intentions.

24 **Section 14. Conflict.** Any ordinance or part thereof in conflict with this Ordinance or
25 any part hereof is hereby repealed to the extent of the conflict unless otherwise addressed herein.

26 **Section 15. Filing with the Department of State.** The Clerk shall be and is hereby
27 directed forthwith to send an electronic copy of this Ordinance to the Secretary of State for the
28 State of Florida in accordance with Section 125.66, Florida Statutes.

29 **Section 16. Effective Date.** The provisions of this Ordinance shall take effect
30 immediately upon being filed with the Department of State, State of Florida, except that the
31 sections of this Ordinance relating to the levy of the Fuel Tax, the administration, distribution
32 and expenditures of the Fuel Tax, and the amendment to the Lake County Code, shall take effect

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1 only upon approval of a majority of those voting in the Special Election held pursuant to Section
2 7.

3

4 **ENACTED** this day of _____ day of _____, 2026.

5 **FILED** with the Secretary of State the ____ day of _____, 2026.

6 **EFFECTIVE** _____, 2026.

7

8

9 ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF LAKE COUNTY, FLORIDA

10

11

12

13

14 _____
15 Gary J. Cooney, Clerk
16 Board of County Commissioners
17 of Lake County, Florida

Leslie Campione, Chairman

This ____ day of _____, 2026.

17

18

19 Approved as to form and legality:

20

21

22

23 _____
Melanie Marsh, County Attorney