

ORDINANCE NUMBER 2026-_____

AN ORDINANCE OF ESCAMBIA COUNTY, FLORIDA AMENDING VOLUME I, CHAPTER 90, ARTICLE V, SECTIONS 90-201 AND SECTION 90-206 OF THE ESCAMBIA COUNTY CODE OF ORDINANCES; PROVIDING FOR AN EXTENSION OF THE SIX (6) CENT LOCAL OPTION GAS TAX FOR A PERIOD OF TEN (10) YEARS COMMENCING ON JANUARY 1, 2027; CONFIRMING GEOGRAPHIC SCOPE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, §336.025, Florida Statutes, authorizes Escambia County to impose a one (1) cent, two (2) cent, three (3) cent, four (4) cent, five (5) cent, or six (6) cent local option gas tax upon every gallon of motor fuel and diesel fuel sold in the County and taxed under the provisions of Chapter 206, Florida Statutes; and

WHEREAS, monies received from the local option gas tax authorized by §336.025, Florida Statutes, shall be utilized for specific transportation expenditures as adopted by the Board of County Commissioners; and

WHEREAS, the safe, efficient and uninterrupted transportation of people and property from place to place in Escambia County is a matter of great importance and concern to the citizens of Escambia County; and

WHEREAS, Escambia County currently imposes a six (6) cent local option gas tax upon every gallon of motor fuel and diesel fuel sold in the incorporated and unincorporated areas of Escambia County and taxed under the provisions of Chapter 206, Florida Statutes; and

WHEREAS, the current gas tax imposed by the County ceases to be effective on December 31, 2026; and

WHEREAS, pursuant to the authority granted in §336.025(1)(a)(3), Florida Statutes, the Board of County Commissioners is authorized to extend the local option gas tax through a majority vote of the governing body; and

WHEREAS, the Board of County Commissioners finds that the proposed Ordinance extending the six (6) cent local option gas tax to adequately fund the transportation needs of the County serves an important public purpose.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA THAT:

Section 1. Volume, I, Chapter 90, Article V, Sections 90-201 ~~through 90-203~~ and Section 90-206 of the Code of Ordinances of Escambia County are hereby amended as follows:

Sec. 90-201. - Short Title.

This article shall be known and may be cited as the “the county ~~2016~~ 2027 local option gas tax ordinance.”

Sec. 90-206. - Duration.

The tax imposition provided by this article, unless rescinded as set out in section 90-205, shall be effective from ~~September 1, 2016 to December 31, 2026,~~ January 1, 2027, to December 31, 2036, both inclusive.

Section 2. Inclusion in Code.

It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Escambia County Code; and that the sections of this Ordinance may be renumbered or relettered and the word “ordinance” may be changed to “section,” “article,” or such other appropriate word or phrase in order to accomplish such intentions.

Section 3. Severability.

It is declared the intent of the Board of County Commissioners that if any subsection, clause, sentence, provision or phrase of this Ordinance is held to be 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. Geographic Scope.

Escambia County will continue to impose a six (6) cent local option gas tax upon every gallon of motor fuel and diesel fuel sold in the incorporated and unincorporated areas of Escambia County.

Section 5. Effective Date.

This Ordinance shall become effective upon filing with the Department of State.

(Signature page to follow)

DONE AND ENACTED this _____ day of _____ 2026.

BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA

By: _____
Ashlee M. Hofberger, Chair

ATTEST: PAM CHILDERS
Clerk of the Court

Approved as to form and legal sufficiency.

By/Title: Will L. Nelson, CAD

By: _____
Deputy Clerk

Date: 07-31-2026

(SEAL)

ENACTED:

FILED WITH DEPARTMENT OF STATE:

EFFECTIVE: