

# PROPOSED

## ORDINANCE NO. 2018-

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, PERTAINING TO THE SIX-CENT (\$0.06) LOCAL OPTION GAS TAX; AMENDING SECTIONS 31½-32, 31½-33, 31½-34, AND 31½-35 OF THE BROWARD COUNTY CODE OF ORDINANCES ("CODE"); RELEVYING THE SIX-CENT (\$0.06) LOCAL OPTION GAS TAX; PROVIDING FOR THE DURATION OF THE RELEVIED SIX-CENT (\$0.06) LOCAL OPTION GAS TAX; ELIMINATING THE REQUIREMENT FOR ANNUAL AMENDMENTS TO THE APPLICABLE INTERLOCAL AGREEMENT; PROVIDING FOR A CERTIFIED COPY TO BE SENT TO THE STATE OF FLORIDA DEPARTMENT OF REVENUE; AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE.

(Sponsored by the Board of County Commissioners)

WHEREAS, Section 336.025, Florida Statutes, authorizes county governments to levy various local option fuel taxes upon every gallon of motor fuel and diesel fuel sold in the county and taxed under the provisions of Part I or Part II of Chapter 206 of the Florida Statutes; and

WHEREAS, in 1988, the Board of County Commissioners of Broward County, Florida ("Board"), levied a six-cent (\$0.06) local option gas tax on every gallon of motor fuel and special fuel sold in Broward County for a maximum period of thirty (30) years; and

WHEREAS, Section 31½-34 of the Broward County Code of Ordinances ("Code"), which imposes the above-referenced levy of the six-cent (\$0.06) local option gas tax, expires on August 31, 2018; and

WHEREAS, Broward County and the eligible municipalities representing a majority of the population of the incorporated area within the County have executed a new

1 interlocal agreement ("ILA") establishing the method of distributing the proceeds of the  
2 six-cent (\$0.06) local option gas tax from September 1, 2018, through December 31,  
3 2047; and

4 WHEREAS, the Board desires to amend Sections 31½-34 and 31½-35 of the Code  
5 to relevy the six-cent (\$0.06) local option gas tax and reestablish the distribution formula  
6 from and including September 1, 2018, through December 31, 2047; and

7 WHEREAS, the Board finds that the revisions to the Code as set forth herein are  
8 necessary and in the best interest of Broward County,

9

10 BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
11 BROWARD COUNTY, FLORIDA:

12

13 Section 1. Section 31½-32 of the Broward County Code of Ordinances is  
14 hereby amended to read as follows:

15 **Sec. 31½-32. Imposed.**

16 There is hereby imposed a six-cent (\$0.06) local option gas tax upon every gallon  
17 of motor fuel and ~~special~~ diesel fuel sold in Broward County and taxed under the  
18 provisions of Chapter 206, Florida Statutes, which tax shall be imposed for the period of  
19 time provided for in Section 31½-34 of this article.

20

21 Section 2. Section 31½-33 of the Broward County Code of Ordinances is  
22 hereby amended to read as follows:

23 **Sec. 31½-33. Intent.**

24

Coding: Words in ~~struck-through~~ type are deletions from existing text. Words in  
underscored type are additions.

1 It is the intent of this division that the funds generated by the imposition of the initial  
2 local gas tax on motor fuel and ~~special~~ diesel fuel are to be used only for "transportation  
3 expenditures" as defined by § Section 336.025(7), Florida Statutes.

4  
5 Section 3. Section 31½-34 of the Broward County Code of Ordinances is  
6 hereby amended to read as follows:

7 **Sec. 31½-34. Effective dates of tax.**

8 The six-cent (\$0.06) local option gas tax imposed by ~~s~~Section 31½-32 shall be  
9 effective from ~~September 1, 1998, to August 31, 2018, both inclusive and including~~  
10 September 1, 2018, through December 31, 2047.

11  
12 Section 4. Section 31½-35 of the Broward County Code of Ordinances is  
13 hereby amended to read as follows:

14 **Sec. 31½-35. Distribution of tax.**

15 (a) The proceeds of the six-cent (\$0.06) local option gas tax hereby imposed  
16 shall be divided and distributed by the State of Florida Department of Revenue, with Sixty-  
17 two and ~~Fifty One-hundredths~~ one-half percent (62.50%) of the proceeds thereof  
18 distributed to the County and Thirty-seven and ~~Fifty One-hundredths~~ one-half percent  
19 (37.50%) of the proceeds thereof distributed to the eligible municipalities ~~in accordance~~  
20 ~~with the distribution formula set forth in the interlocal agreements which shall be amended~~  
21 ~~each year prior to July 1, between Broward County and the eligible municipalities located~~  
22 ~~in Broward County representing a majority of the incorporated area population within~~  
23 ~~Broward County.~~ With regard to the proceeds to be distributed to the eligible  
24 municipalities:

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1       (1)    Such distribution shall be based upon the annual Bureau of Economics and  
2       Business Research ("BEBR") population figures for each eligible  
3       municipality as of April 1 of each year.

4       (2)    By July 1 of each year, the County shall forward the finalized BEBR  
5       population figures to the State of Florida Department of Revenue for the  
6       purpose of distributing the eligible municipalities' share of the proceeds of  
7       the local option gas tax.

8       . . .

9  
10       Section 5.    CERTIFIED COPY OF THE ORDINANCE.

11       A certified copy of this Ordinance shall be furnished to the State of Florida  
12   Department of Revenue within ten (10) days after enactment of this Ordinance.

13  
14       Section 6.    SEVERABILITY.

15       If any portion of this Ordinance is determined by any Court to be invalid, the invalid  
16   portion shall be stricken, and such striking shall not affect the validity of the remainder of  
17   this Ordinance. If any Court determines that this Ordinance, or any portion hereof, cannot  
18   be legally applied to any individual(s), group(s), entity(ies), property(ies), or  
19   circumstance(s), such determination shall not affect the applicability hereof to any other  
20   individual, group, entity, property, or circumstance.

21  
22       Section 7.    INCLUSION IN CODE.

23       It is the intention of the Board of County Commissioners that the provisions of this  
24   Ordinance shall become and be made a part of the Broward County Code; and that the

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1 sections of this Ordinance may be renumbered or relettered and the word "ordinance"  
2 may be changed to "section," "article," or such other appropriate word or phrase in order  
3 to accomplish such intentions.

4

5 Section 8. EFFECTIVE DATE.

6 This Ordinance and the six-cent (\$0.06) levy shall become effective on  
7 September 1, 2018.

8

9 ENACTED

10 FILED WITH THE DEPARTMENT OF STATE

11 EFFECTIVE

12

**PROPOSED**

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14 Approved as to form and legal sufficiency:  
15 Andrew J. Meyers, County Attorney

16

17 By /s/ Claudia Capdesuner 04/24/18  
18 Claudia Capdesuner (date)  
Assistant County Attorney

19

20 By /s/ Angela J. Wallace 04/24/18  
21 Angela J. Wallace (date)  
Deputy County Attorney

22

23 CC/hb  
04/24/18  
24 Six-Cent Gas Tax Ord.doc  
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