

Ashley Hofecker

From: Bryant, Linda C. <Linda.Bryant@DOS.MyFlorida.com>
Sent: Thursday, December 18, 2014 12:48 PM
To: Ashley Hofecker
Cc: County Ordinances
Attachments: Hernando20141218_Ordinance2014_26_Ack.pdf

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FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

December 18, 2014

Honorable Don Barbee Jr.
Hernando County Clerk's Office
20 North Main Street, Rm. 241
Brooksville, Florida 34601-2800

Attention: Ashley Hofecker

Dear Mr. Barbee:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Hernando County Ordinance No. 2014-26, which was filed in this office on December 18, 2014.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb

ORDINANCE NO. 2014- 26

AN ORDINANCE EXTENDING UNTIL AUGUST 31, 2045, PURSUANT TO SECTION 336.025(1)(A), FLORIDA STATUTES, THE LEVY OF LOCAL OPTION FUEL TAX ON MOTOR FUEL SOLD IN HERNANDO COUNTY AND TAXED PURSUANT TO CHAPTER 206, FLORIDA STATUTES; CONTAINING LEGISLATIVE FINDINGS AND PROVIDING LEGISLATIVE INTENT; PROVIDING FOR THE TIME PERIOD SAID LOCAL OPTION FUEL TAX IS TO BE LEVIED; PROVIDING FOR DISTRIBUTION BETWEEN HERNANDO COUNTY AND THE MUNICIPALITIES LOCATED THEREIN; PROVIDING FOR NOTICE TO BE PROVIDED TO THE FLORIDA DEPARTMENT OF REVENUE OF THE AMOUNT OF THE TAX TO BE IMPOSED; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY AND APPLICABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 336.025(1)(a), Florida Statutes, authorizes Hernando County (the "County") to impose a Local Option fuel Tax; and

WHEREAS, the Board of County Commissioners (the "Board") adopted Ordinance No. 87-21, which imposed a six-cent per gallon Local Option Fuel Tax on every gallon of motor fuel sold in Hernando County; and

WHEREAS, the levy imposed by Ordinance 87-21 is scheduled to expire on August 31, 2015; and

WHEREAS, Section 336.025(1)(a)(1) provides that "levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate effective September 1 of the year of expiration"; and

WHEREAS, the County has relied on these local option fuel tax revenues to provide ongoing road maintenance operations and road improvements; and

WHEREAS, the Board finds that without the passage of this Ordinance extending the imposition of the six-cent per gallon Local Option Fuel Tax, the County will not be able to fulfill its responsibilities relating to needed transportation operations and projects; and

WHEREAS, the Board of County Commissioners believes that the local option gas tax is in the best interest of the citizens of Hernando County and will continue to provide revenue to said governing bodies for transportation expenditures; and

WHEREAS, in order to enable the County to continue to provide needed transportation maintenance and improvements, the Board finds that it is in the best interest of the health, safety, and welfare citizens of the County to extend the existing six-cent per gallon Local Option Fuel Tax for an additional thirty (30) years.

NOW THEREFORE BE IT ORDAINED by the Board of County commissioners of Hernando County, Florida, that:

SECTION 1. LEGISLATIVE FINDINGS. The above findings are true and correct and are hereby incorporated herein by reference.

SECTION 2. AUTHORIZATION FOR LOCAL OPTION FUEL TAX. This ordinance is authorized by Sections 336.025(1)(a) and (3), Florida Statutes.

SECTION 3. LEGISLATIVE INTENT. The levy of fuel tax on every gallon of motor fuel sold in Hernando County and taxed under the provisions of Chapter 206, Florida Statutes, is necessary to fund transportation related operations/equipment, road improvements and road paving projects. The levy of the six-cent (\$0.06) of Local Option Fuel Tax on motor fuel is determined to be necessary to promote the public health, safety and welfare of the citizens of Hernando County, Florida

SECTION 4. IMPOSITION OF MOTOR FUEL TAX. Pursuant to Section 336.025(1)(a) there is hereby imposed a six cent (\$0.06) Local Option Fuel Tax upon every gallon of motor fuel sold in Hernando County and taxed under the provisions of Chapter 206, Florida Statutes. The proceeds of the six cent per gallon Local Option Fuel Tax shall be used for transportation expenditures as defined in Section 336.025(7), Florida Statutes.

SECTION 5. PERIOD OF IMPOSITION OF FUEL TAX. The tax imposition hereby made shall be effective within Hernando County from September 1, 2015 to December 31, 2045, both inclusive.

SECTION 6. DISTRIBUTION BETWEEN HERNANDO COUNTY AND MUNICIPALITIES LOCATED WITHIN THE COUNTY. An Interlocal Agreement will be sought between the County and the eligible municipalities within Hernando County, Florida, setting forth how the tax collected during the period contained herein shall be distributed. If no Interlocal Agreement is agreed upon, the tax collected during the extension period shall be distributed in accordance with the statutory formula provided for in Section 336.024(4)(b), Florida Statutes.

SECTION 7. NOTIFICATION TO THE FLORIDA DEPARTMENT OF REVENUE. The Clerk of the Court is directed to notify the Department of Revenue within ten (10) days after the adoption by ordinance the levy. Said notice shall include the time period during which the local fuel tax will be in effect, the rate, a copy of the ordinance, any applicable interlocal agreement, and such other information as the Department of Revenue shall require by rule.

SECTION 8. CODIFICATION IN THE CODE OR ORDINANCES. It is the intention of the Board, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Hernando County Code of Ordinances, and that the sections of this Ordinance may be renumbered to accomplish such interest.


SECTION 9. SEVERABILITY. Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof other than the part declared to be invalid.

SECTION 10. EFFECTIVE DATE. A certified copy of this Ordinance shall be filed with the Department of State within ten (10) days after its enactment by the Board and shall be effective upon filing with the Department of State. This continued collection of the six-cent Local Option Fuel Tax authorized herein shall begin on September 1, 2015.

BE IT ORDAINED by the Board of County Commissioners of Hernando County, Florida in regular session this 9th day of December, 2014.

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: 
WAYNE DUKE, CHAIRPERSON

Attest:

DONALD C. BARBER, CLERK

