
MEMORANDUM

To: Board Agenda, June 1, 2023

From: Joel F. Foreman

Re: Two-Cent Gas Tax Extension Resolution; Resolution 2023R-24

Date: May 25, 2023

The County's levy of the two-cent local option gas tax on motor fuel and special fuel sold in the county is scheduled to expire on December 31, 2023. The levy was created in 1986 pursuant to Ordinance No. 86-6, and has been extended three times via Ordinance 89-4, 99-8, and 2008-27. The 2008 extension was for a period of fifteen years.

As in the past, staff is recommending extension of the levy by adoption of an ordinance. Under the statute, the Board makes its intention to levy known by resolution adopted before June 10 of the year immediately preceding the first day of the levy year. After the resolution is adopted, the ordinance setting or extending the levy must be adopted before October 1.

It is therefore imperative that the Board adopt the attached ordinance to declare its intention to levy. After that staff will coordinate an adoption hearing for the extension ordinance attached to the resolution. Staff is recommending an extension of the levy for ten years until December 31, 2033.

Recommended motion: To adopt the attached Resolution No. 2023R-24 of the Board's intent to extend the levy of the two-cent local option gas tax until December 31, 2033

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2023R-24

A RESOLUTION BY THE COLUMBIA COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS, RELATING TO EXTENSION OF THE LEVY OF THE TWO-CENT GAS TAX IN COLUMBIA COUNTY FROM JANUARY 1, 2024, THROUGH DECEMBER 31, 2033, PURSUANT TO CHAPTERS 206 AND 336, FLORIDA STATUTES.

WHEREAS, the Board of County Commissioners has previously levied a two-cent gas tax pursuant to Florida Statutes section 336.025 and chapter 206 by Ordinance Nos. 86-6, 89-4, 99-8, and 2008-27;

WHEREAS, Florida Statutes section 336.025 provides that the county may, prior to June 10, adopt a resolution of intent to levy the tax allowed in paragraph (1)(a) of that part; and

WHEREAS, the Board of County Commissioners by this resolution wishes to declare intent to levy the two-cent gas tax pursuant to Florida Statutes section 336.025(1)(a), through adoption of the draft ordinance attached hereto before October 1, 2023.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Columbia County, Florida in regular session duly assembled this 1st day of June, 2023, that the above recitals are incorporated and the Board of County Commissioners intend to extend the levy of the two-cent gas tax in Columbia County until December 31, 2033.

PASSED AND DULY ADOPTED this ____ day of June 2023 in regular session by the Board of County Commissioners for Columbia County, Florida.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

Attest: _____
James M. Swisher, Jr., Clerk

By: _____
Rocky Ford, Chairman

Approved as to form and legality:

Joel F. Foreman, County Attorney

**COLUMBIA COUNTY, FLORIDA
ORDINANCE NO. 2023-08**

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS AMENDING ORDINANCE NO. 86-6, AS AMENDED, TO EXTEND UNTIL DECEMBER 31, 2033 THE TWO-CENTS ADDITIONAL FUEL TAX UPON EVERY GALLON OF MOTOR FUEL SOLD IN COLUMBIA COUNTY, FLORIDA AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES, ALL AS AUTHORIZED BY SECTION 336.025, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the “Board”) adopted Ordinance No. 86-6 imposing the levy of a local option gas tax on motor fuel and special fuel sold in Columbia County, Florida (the “tax”) for a period of five years from September 1, 1985;

WHEREAS, the Board adopted Ordinance No. 89-4, amending Ordinance No. 86-6, extending the tax until August 31, 1999;

WHEREAS, the Board adopted Ordinance No. 99-8, amending Ordinance No. 86-6, as amended, further extending the tax until December 31, 2008;

WHEREAS, the Board adopted Ordinance No. 2008-27, amending Ordinance No. 86-6, as amended, further extending the tax until December 31, 2023; and

WHEREAS, the Board again desires to amend ordinance No. 86-6, as amended, to provide for extension of the Ordinance such that the levy of the tax will remain in effect as permitted by Section 336.025(1)(a), Florida Statutes, until December 31, 2033.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA AS FOLLOWS:

Section 1: Section 1 of Ordinance No. 86-6, as amended by Ordinance No. 89-4, Ordinance No. 99-8, and Ordinance No. 2008-27 is hereby amended to read as follows:

Section 1: Pursuant to authority of Section 336.025, Florida Statutes, there is hereby imposed a two-cents gas tax on every gallon of motor fuel and special fuel sold in Columbia County, Florida and taxed under the provisions of Chapter 206, Florida Statutes, and designated as the "Local Option Fuel Tax" and levied and used as provided in Section 336.025, Florida Statutes. The 2-cents local option tax on motor fuel and special fuel hereby imposed shall be in addition to the 4-cents tax and shall be effective January 1, 2024, for

a period through December 31, 2033, and the revenues of which shall be used only for transportation expenditures as authorized by Section 336.025, Florida Statutes.

Section 2: This Ordinance shall take effect on adoption, but extension of the levy hereof shall not take effect until January 1, 2024, and, unless lawfully extended thereafter, shall expire on December 31, 2033. A certified copy of this Ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment.

PASSED AND DULY ADOPTED, by the Board of County Commissioners in its regular session this ____ day of _____, 2023.

**BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA**

ROCKY FORD, Chairman

ATTEST: _____
James M. Swisher, Jr., Clerk

Approved as to form and legality:

Joel F. Foreman, County Attorney