



# SANTA ROSA COUNTY BOARD OF COMMISSIONERS

Administrative Offices | 6495 Caroline Street, Suite M | Milton, Florida 32570-4592

JAYER WILLIAMSON, District 1  
ROBERT A. "BOB" COLE, District 2  
W. D. "DON" SALTER, District 3  
ROB WILLIAMSON, District 4  
R. LANE LYNCHARD, District 5

TONY GOMILLION, County Administrator  
ROY V. ANDREWS, County Attorney  
JAYNE BELL, OMB Director

## MEMORANDUM

TO: Board of Commissioners  
FROM: Tony Gomillion, County Administrator  
DATE: May 4, 2016  
SUBJECT: Six Cent Local Option Gas Tax Renewal

### **DISCUSSION**

Discussion of scheduling a public hearing for the renewal of Ordinance 2006-13 (current six cent local option gas tax).

### **BACKGROUND**

The six cent local option gas tax was initially adopted in 1986 and has subsequently been renewed in 1995 and 2006. The County needs to notify the Department of Revenue by July 1, 2016 of the intent to renew the gas tax. A copy of the current ordinance is attached.

**RESOLUTION NO. 2016 - \_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS, SANTA ROSA COUNTY, FLORIDA, ESTABLISHING ITS INTENT TO RENEW THE CURRENT SIX CENT LOCAL OPTION GAS TAX LEVIED IN ORDINANCE NO. 2006-13.**

**WHEREAS**, the Board of County Commissioners of Santa Rosa County, Florida has determined that it intends to renew the current Six Cent Local Option Gas Tax levied in Ordinance No. 2006-13.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA ROSA COUNTY, FLORIDA THAT:**

Pursuant to Florida Statutes chapter 336.025(1)a, and (3)(a)2, the Board provides this notice of intent to renew the Six Cent Local Option Gas Tax, levied in Ordinance No. 2006-13.

**PASSED AND ADOPTED** by the Santa Rosa County Board of Commissioners, on a vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, and \_\_\_\_\_ absent, at the regular meeting assembled this \_\_\_\_ day of \_\_\_\_\_, 2016.

**BOARD OF COUNTY COMMISSIONERS  
SANTA ROSA COUNTY, FLORIDA**

**BY: \_\_\_\_\_  
Lane Lynchard, Chairman**

**ATTEST:**

\_\_\_\_\_  
**Donald C. Spencer, Clerk of Court**



**FLORIDA**

Executive  
Director  
Leon M. Biegalski

Florida Department of Revenue  
Revenue Accounting  
Post Office Box 6609  
Tallahassee, Florida 32314-6609

MAY 02 2016

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Adm  
Roy

April 22, 2016

Santa Rosa County BOCC  
Jim Melvin, Chairperson  
6495 Caroline Street  
Suite D  
Milton, FL 32570

Dear Chairperson,

After a recent review of our files, we found that Santa Rosa County's Ordinance number 2006-13 **expires on August 31, 2016**. Ordinance number 2006-13 imposes the six cents local option fuel tax on every gallon of gasoline and diesel fuel sold in the county.

It is necessary to notify the Florida Department of Revenue, in writing, of the county's intent to let this ordinance expire or extend it at the current rate. If the Commission plans to extend the tax, it is recommended a new ordinance is adopted by July 1, 2016. Also, the county will need to provide the ordinance to the Department within 45 days of the effective date to allow for implementation of the tax. This new ordinance should reflect an effective date of September 1, 2016 and an expiration date of December 31<sup>st</sup>. In addition, the county is expected to provide the Florida Department of Revenue, by October 1, 2016 a determination of the method of distribution as required by Chapter 336.025, Florida Statutes.

If you have any questions about this matter, please feel free to contact me at (850) 717-6784.

Sincerely,

Amy A. Barrow  
Sr Management Analyst  
Revenue Accounting

ORDINANCE NO. 2006 - 13

AN ORDINANCE OF SANTA ROSA COUNTY, FLORIDA, RENEWING THE CURRENT SIX CENT LOCAL OPTION GAS TAX UNDER THE PROVISIONS OF CHAPTER 206 FLORIDA STATUTE; PROVIDING THAT THE RENEWAL SHALL BE EFFECTIVE FOR A PERIOD OF TEN (10) YEARS, BEGINNING SEPTEMBER 1, 2006; PROVIDING FOR DISTRIBUTION PURSUANT TO TRANSPORTION EXPENDITURES OF SANTA ROSA COUNTY, THE CITY OF MILTON, THE CITY OF GULF BREEZE AND THE TOWN OF JAY; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA ROSA COUNTY, FLORIDA, THAT:

SECTION 1. This Ordinance is adopted pursuant to and in accordance with Chapter 336.025(1)(A), Florida Statutes, and other applicable law.

SECTION 2. In 1986 Santa Rosa County adopted the six cent local option gas tax to fund road and bridge operations. Said tax was renewed in 1995 for the funding of road and bridge operations. Said tax is imposed upon every gallon of motor fuel sold in Santa Rosa County and taxed under the provisions of Chapter 206, Florida Statutes, and 336.025(21)(a).

SECTION 3. The six cent local option gas tax is hereby renewed for a period of ten (10) years commencing on September 1, 2006.

The Board of County Commissioners of Santa Rosa County specifically reserves the right to repeal this Ordinance, effective December 31, of any year. Therefore, no municipality or other governmental body shall bond their receipts of this tax.

SECTION 4. The proceeds of the tax imposed hereby shall be collected and distributed in and among Santa Rosa County, the City of Milton, the City of Gulf Breeze, and the Town of Jay as specified by Interlocal Agreement entered into by and between Santa Rosa County, the City of Milton, the City of Gulf Breeze and the Town of Jay. If no Interlocal Agreement is entered into prior to the effective date of this local option gas tax, tax revenues will be distributed pursuant to the provisions of Section 336.025(4)(a), Florida Statutes.

SECTION 5. CONFLICT. All ordinances or parts of ordinances in conflict herewith be, and the same are hereby repealed.

SECTION 6. SEVERABILITY. If any provision of this Ordinance or the application

thereof to any person or circumstances is held invalid, it is the intent of the Board that such invalidity shall not affect other provisions of this Ordinance which can be given effect without the invalid provision or application and to this end the provisions of this Ordinance are declared severable.

**SECTION 7. CODIFICATION.** The provisions of this ordinance shall become and be made a part of the code of laws and ordinances of the County of Santa Rosa. The sections of this ordinance may be renumbered or relettered to accomplish such, and the word "ordinance" may be changed to "section", "article", or any other appropriate word.

**SECTION 8. EFFECTIVE DATE.** This Ordinance shall take effect upon filing of a certified copy of this Ordinance with the Department of State within ten (10) days after enactment.

PASSED AND ADOPTED by a vote of 4 yeas and 0 nays and 1 absent of the Board of County Commissioners of Santa Rosa County, Florida, on the 25<sup>th</sup> day of May, 2006.

BOARD OF COUNTY COMMISSIONERS  
SANTA ROSA COUNTY, FLORIDA

By: [Signature]  
Chairman

ATTEST:

[Signature]  
Clerk of Court

I, Mary M. Johnson, Clerk of Court of Santa Rosa County, Florida, do hereby certify that the same was adopted and filed of record and a copy deposited in the Postal Department of the United States of America for delivery by registered mail to the Secretary of the State of Florida, on this 31 day of May, 2006.

[Signature]  
Mary M. Johnson, Clerk of Court

