

ORDINANCE NO. 15 - 48

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA; ADDING SECTION 118-139 OF THE PINELLAS COUNTY CODE PROVIDING FOR THE ADDITIONAL EXTENSION OF THE LEVY OF THE SIX-CENT LOCAL OPTION FUEL TAX; PROVIDING FOR USE OF THE SIX CENT LEVY; PROVIDING THAT PLEDGES OF PRIOR SIX CENT LEVY ARE UNAFFECTED BY THIS ORDINANCE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 336.025(1)(b), Florida Statutes, authorizes in addition to other taxes allowed by law, the imposition of a local option fuel tax of up to six cents (\$0.06) upon every gallon of motor and diesel fuel sold in a county and taxed under the provisions of Chapter 206, Florida Statutes; and

WHEREAS, on June 18, 1985, the County levied and imposed a four cent (\$0.04) per gallon local option fuel tax by Ordinance No. 85-14, effective from September 1, 1985 through and including August 31, 1995; thereafter, the County increased the local option fuel tax rate from four cents (\$0.04) to six cents (\$0.06) for the period from September 1, 1987 through August 31, 1995, and additionally imposed the six cents (\$0.06) local option fuel tax from September 1, 1995 until August 31, 1997, by Ordinance No. 87-46; extended the six cents (\$0.06) local option fuel tax for a period of ten (10) years from September 1, 1997 through August 31, 2007, by Ordinance No. 93-64; and further extended the six cents (\$0.06) local option fuel tax for a period of ten (10) years from September 1, 2007 through August 31, 2017, by Ordinance No. 05-96 (the six cents [\$0.06] levy hereinafter sometimes referred to as the "Local Option Fuel Tax"); and

WHEREAS, the Florida Department of Revenue previously requested that Pinellas County amend the Ordinance so that the levy ends on the last day of the calendar year, which would add four (4) months to the existing levy; and

WHEREAS, there exists a need within Pinellas County for additional funds to be used for transportation expenditures permitted by Section 336.025(7), Florida Statutes, and, therefore, in addition to extending the current levy for four (4) months, the Board now desires to extend the Local Option Fuel Tax for an additional period of ten (10) years, for a total additional levy of ten (10) years, four (4) months, commencing on September 1, 2017 and ending on December 31, 2027; and

WHEREAS, the County and municipalities representing a majority of the population of the incorporated area of Pinellas County have entered into an interlocal agreement pursuant to which a distribution formula has been established for the division of the proceeds of the Local Option Fuel Tax through December 31, 2027.

NOW, THEREFORE, BE IT ORDAINED, BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, in a meeting duly assembled this 15 day of December, 2015 that:

SECTION 1. Section 118-139 of the Pinellas County Code is hereby added to read as follows:

Sec. 118-139. Additional Extension of the Local Option Fuel Tax. The six cent (\$0.06) Local Option Fuel Tax levied pursuant to Section 336.025(1)(a), Florida Statutes, upon every gallon of motor and diesel fuel sold in Pinellas County and taxed pursuant to Chapter 206, Florida Statutes, as provided in Sections 118-131 and 118-138, is hereby levied and imposed for the period commencing September 1, 2017 and ending at midnight December 31, 2027.

SECTION 2. As provided by Pinellas County Code Section 118-137, the County's and the Municipalities' share of the proceeds of the tax shall continue to be used solely for transportation expenditures as defined by Section 336.025(7), Florida Statutes.

SECTION 3. Prior Pledge of Local Option Fuel Tax Proceeds Unaffected Hereby. Nothing in this Ordinance shall under any circumstances materially or adversely affect the rights of holders of any bonds or other such debt which have pledged as security therefore, and the Local Option Fuel Tax, and the covenants regarding such pledge itself shall not be affected hereunder.

SECTION 4. Severability. If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional.

SECTION 5. Codification. The provisions of this Ordinance shall be included and incorporated in the Pinellas County Code as an addition thereto, and shall be appropriately numbered to conform to the uniform system of the Code.

SECTION 6. Filing Of Ordinance. Pursuant to Section 125.66, Florida Statutes, 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 the enactment by the Board of County Commissioners. This Ordinance shall become effective upon filing of the Ordinance with the Department of State. Additionally, pursuant to Section 336.025(5)(a), Florida Statutes, a certified copy of this Ordinance shall be furnished to the Department of Revenue by the Clerk of the Board of County Commissioners within ten (10) days after the enactment, with the notification of the extension of levy of the Local Option Fuel Tax.

APPROVED AS TO FORM

By: 
Office of the County Attorney