

## ORDINANCE NO. 26-

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA PROVIDING FOR THE REAUTHORIZATION OF THE NINTH-CENT FUEL TAX LEVY AND IMPOSITION UPON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN PINELLAS COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES; PROVIDING FOR THE IMPOSITION OF SAID TAX FOR A PERIOD OF TWENTY (20) YEARS; PROVIDING FOR THE COLLECTION AND DISTRIBUTION OF THE TAX BY THE STATE; PROVIDING FOR THE EXPENDITURE OF THE TAX REVENUES RECEIVED PURSUANT TO SAID LEVY; PROVIDING AUTHORITY TO PLEDGE THE TAX PROCEEDS TO REVENUE BONDS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, Section 336.021, Florida Statutes, authorizes, in addition to other taxes allowed by law, the imposition of a local option fuel tax of one cent (1¢) per net gallon of motor fuel and diesel fuel sold in a county and taxed under the provisions of Chapter 206, Florida Statutes, designated as the ninth-cent fuel tax; and

**WHEREAS**, the County and participating municipalities determined that it was of mutual benefit to place traffic management systems on specified arterial roads and other major thoroughfares across municipal boundaries under unified control, for the most efficient operations of those facilities on a countywide basis; and

**WHEREAS**, in 2006 the Board of County Commissioners of Pinellas County, approved the ninth-cent fuel tax within Pinellas County to support the construction, operation, and maintenance of traffic management systems on specified arterial roads and other major thoroughfares across municipal boundaries under unified control; and

**WHEREAS**, there is inadequate transportation funding within Pinellas County and the need exists for additional ongoing funding to be used for transportation expenditures as permitted by law, including these unfunded transportation projects; and

**WHEREAS**, pursuant to an extraordinary vote as required by Section 336.021, Florida Statutes, the Board of County Commissioners of Pinellas County, hereby reauthorizes and imposes the ninth-cent fuel tax within Pinellas County as provided herein.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA,** in a meeting duly assembled this 24 day of March 2026 that:

**SECTION 1. Tax Levy and Imposition.**

Pursuant to the authority of Section 336.021, Florida Statutes, and other applicable law, there is hereby levied and imposed in addition to other fuel taxes allowed by law a one cent (\$0.01) local option motor and diesel fuel tax, designated as the ninth-cent fuel tax, per net gallon of motor fuel and diesel fuel sold in Pinellas County and taxed under the provisions of Chapter 206, Florida Statutes, for the period specified in Section 2 of this Ordinance.

**SECTION 2. Term of Levy.**

The ninth-cent fuel tax levied by this Ordinance will be effective January 1, 2027, and continue for a period of twenty (20) years, through December 31, 2046.

**SECTION 3. Collection and Distribution.**

The ninth-cent fuel tax imposed by this Ordinance must be collected by the State of Florida Department of Revenue and distributed monthly to the Board of County Commissioners of Pinellas County, Florida in the manner prescribed by Section 336.021, Florida Statutes, as amended.

**SECTION 4. Use of Proceeds.**

The proceeds of the ninth-cent fuel tax, or from any revenue bonds issued hereunder, must be utilized only for transportation expenditures related to the design, construction, improvement, operation and maintenance of a countywide traffic management system under County control and within the unincorporated areas of Pinellas County and jurisdictions that have entered into a countywide unified traffic control interlocal agreement with the County.

**SECTION 5. Authority to Pledge Tax Proceeds.**

All of the proceeds derived by the ninth-cent fuel tax hereby levied and imposed may, to the extent permitted by law, be pledged by the Board of County Commissioners to secure and liquidate revenue bonds issued by the County for the purposes set forth in this Ordinance. The Board of County Commissioners reserves the right, power, and authority to pledge the proceeds of the ninth-cent fuel tax to debt, and covenants that it will not take any action adverse to its ability to collect such revenues or maintain its eligibility to receive

such revenues, and any irrevocable pledge will not be subject to repeal or impairment by subsequent action or proceedings of the Board.

**SECTION 6. 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 must not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional.

**SECTION 7. Codification.**

The provisions of this Ordinance is directed to be included and incorporated in the Pinellas County Code as an addition thereto and must be appropriately numbered to conform to the uniform system of the Code.

**SECTION 8. Filing of Ordinance.**

Pursuant to §125.66, Florida Statutes, a certified copy of this Ordinance must 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 will become effective upon filing of the Ordinance with the Department of State. Additionally, pursuant to §336.021(4)(b), Florida Statutes, a certified copy of this Ordinance must be furnished to the Department of Revenue by the Clerk of the Board of County Commissioners within ten (10) days after the enactment, along with notification of the levy of this ninth-cent fuel tax.

Commissioner \_\_\_\_\_ offered the foregoing Ordinance and moved its adoption, which was seconded by Commissioner \_\_\_\_\_, and upon roll call the vote was:

- \_\_\_\_\_ **AYES**
- \_\_\_\_\_ **NAYES**
- \_\_\_\_\_ **ABSENT NOT VOTING**

**APPROVED AS TO FORM**

By: Donald S. Crowell  
Office of the County Attorney