



COUNTY ATTORNEY'S OFFICE  
JEFFREY J. NEWTON, County Attorney

05-05-14 P03:08 IN

201 South Rosalind Avenue ■ 3rd Floor  
Reply To: Post Office Box 1393  
Orlando, FL 32802-1393  
407-836-7320 ■ Fax 407-836-5888  
http://www.ocfl.net

05-05-14 P02:01 RCVD

MEMORANDUM

Deputy County Attorney

Joel D. Prinsell

Senior Assistant County Attorneys

Lila McHenry  
Edward M. Chew

Assistant County Attorneys

Roberta Alfonso  
Linda Brehmer Lanosa  
Henry Brown  
Anthony Cotter  
Dana Crosby-Collier  
P. Andrea DeLoach  
Whitney E. Evers  
Kathleen Furey-Tran  
Wanzo Galloway, Jr.  
Georgiana Holmes  
Katherine W. Latorre  
Peter A. Lichtman  
Sawsan Mohiuddin  
Scott Shevenell  
William Turner

Legal Administrative Supervisor

Anna M. Caban

Paralegals

Kimberly Cundiff  
Cathy Saravanja, CP  
Maria Vargas, ACP

DATE: May 5, 2014  
TO: Katie Smith, Deputy Clerk, Manager  
Comptroller Clerk's Office  
THRU: Cheryl Gillespie, Agenda Development Supervisor  
Agenda Development Office, BCC  
FROM: Lila I. McHenry, Senior Assistant County Attorney  
CONTACT: 407-836-7390 - [jay.wallace@ocfl.net](mailto:jay.wallace@ocfl.net) – Office of Management  
and Budget  
RE: Request for Public Hearing – June 10, 2014 – Ordinance Amending  
Article V of Chapter 25 and Repealing Division 7 of Article II of  
Chapter 17 of the Orange County Code Regarding the Local Option  
Gas Tax

TITLE OF ORDINANCE:  
AN ORDINANCE PERTAINING TO TAXATION IN ORANGE COUNTY, FLORIDA; AMENDING ARTICLE V OF CHAPTER 25 OF THE ORANGE COUNTY CODE TO EXTEND AND REIMPOSE THE LEVY OF THE SIX CENT LOCAL OPTION GAS TAX IMPOSED PURSUANT TO SECTIONS 206.41(1)(e), 206.87(1)(c) AND 336.025(1)(a) FLORIDA STATUTES; PROVIDING FINDINGS; PROVIDING FOR DIVISION AND DISTRIBUTION OF TAX PROCEEDS; PROVIDING FOR USE OF TAX PROCEEDS; REPEALING DIVISION 7 OF ARTICLE II OF CHAPTER 17 OF THE ORANGE COUNTY CODE IN ITS ENTIRETY; PROVIDING AN EFFECTIVE DATE.

Applicant: Office of Management and Budget  
Location: Board of County Commissioners  
Chambers

06/10/14  
2:2pm

Memo to Comptroller Clerk  
Page Two  
Six Cent Local Option Gas Tax  
May 5, 2014

Estimated time required  
for public hearing: 2 minutes

Hearing controversial? No

Advertising requirements: Publish in the legal classified section of a  
local newspaper of general circulation.

Advertising time frames: 1 day 10 days prior to first hearing

Applicant/Abutters to be notified: No

Hearing required by  
Fla. Statute # or code: Florida Statutes, Section 125.66

Spanish Contact Person: Para mas informacion con respecto a esta  
audiencia publica, favor comunicarse  
con la oficina de abogados del condado  
orange, 407-836-7388.

The following materials will be submitted as backup for this public hearing request:

1. Ordinance
2. Memo to the Mayor and Board of County Commissioners

**INSTRUCTIONS TO CLERK :**

Please send electronic versions of the executed Ordinance to Lila I. McHenry and Jay Wallace, Office of Management and Budget.

**DRAFT  
04/17/14**

2  
4  
6  
8  
10  
12  
14  
16  
18  
20  
22  
24  
26  
28  
30  
32  
34  
36  
38  
40  
42  
44  
46

**ORDINANCE NO. 2014-\_\_\_\_\_**

**AN ORDINANCE PERTAINING TO TAXATION IN ORANGE COUNTY, FLORIDA; AMENDING ARTICLE V OF CHAPTER 25 OF THE ORANGE COUNTY CODE TO EXTEND AND REIMPOSE THE LEVY OF THE SIX CENT LOCAL OPTION GAS TAX IMPOSED PURSUANT TO SECTIONS 206.41(1)(e), 206.87(1)(c) AND 336.025(1)(a) FLORIDA STATUTES; PROVIDING FINDINGS; PROVIDING FOR DIVISION AND DISTRIBUTION OF TAX PROCEEDS; PROVIDING FOR USE OF TAX PROCEEDS; REPEALING DIVISION 7 OF ARTICLE II OF CHAPTER 17 OF THE ORANGE COUNTY CODE IN ITS ENTIRETY; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Sections 206.41(1)(e), 206.87(1)(c) and 336.025(1)(a), Florida Statutes (2013), and Ordinance No. 83-26 as amended by Ordinance No. 85-12 and Ordinance No. 85-22, Orange County (the "County") currently levies a six cent local option gas tax on each gallon of motor and diesel fuel sold in Orange County (the "Six Cent LOGT"); and

**WHEREAS**, the Six Cent LOGT revenues are remitted by dealers to the Florida Department of Revenue which administers the Local Option Gas Tax Fund and distributes the revenue collected between the County and the municipalities located therein; and

**WHEREAS**, proceeds of the Six Cent LOGT are used solely for transportation expenditures as authorized by Florida law; and

**WHEREAS**, unless extended, the County's levy of the Six Cent LOGT will expire on August 31, 2015; and

**WHEREAS**, as required by Section 336.025(3)(a)3, Florida Statutes, the County has entered into an interlocal agreement with the City of Orlando Florida pursuant to which the proceeds of the Six Cent LOGT are divided among the County and the municipalities within the County utilizing population estimates pursuant to Section 186.901, Florida Statutes; and

**WHEREAS**, the Board of County Commissioners now desires to reimpose the levy of the Six Cent LOGT for thirty (30) years.

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY:**

*Section 1. Amendment to Section 25-161.* Section 25-161 of the Orange

48 County Code is hereby amended to read as follows, with additions being shown by underlines  
and deletions being shown by strike-throughs:

50 **Sec. 25-161. Findings of fact; purpose.**

52 (a) Pursuant to Ord. No. 83-26, as amended by Ord. No. 85-12,  
the board of county commissioners has imposed a four-cent local  
54 option gas tax for a period of ten (10) years pursuant to ~~F-lorida~~  
~~S-tatutes~~ §Section 336.025.

56 (b) ~~F-lorida S-tatutes~~ §Section 336.025 was amend ed in the  
1985 Legislative Session to allow for the imposition of a five-cent  
58 and six-cent local option gas tax for a period of time not to exceed  
thirty (30) years. The amendment also allowed a county to extend  
60 the imposition of a four-cent local option gas tax to a period not to  
exceed thirty (30) years.

62 (c) The board of county c ommissioners finds that the local  
64 option gas tax revenues received by the county and used for  
maintenance, capital improvements and road projects have resulted  
66 in improvements in traffic flow and eased traffic congestion in the  
county.

68 (d) It is appropriate for the board to extend the four-cent local  
70 option gas tax and to impose a five-cent and six-cent local option  
gas tax for a period not to exceed thirty (30) years.

72 (e) Pursuant to Florida Statutes Section 336.025, the county is  
74 authorized to reimpose and extend the levy of the six cent local  
76 option gas tax for up to an additional thirty (30) year period ending  
December 31<sup>st</sup>.

78 *Section 2. Amendment to Section 25-162.* Section 25-162 is hereby amended

to read as follows, with additions being shown by underlines and deletions being shown by  
80 strike-throughs:

82 **Sec. 25-162. Tax imposed.**

84 (a) There is hereby imposed a tax of four cents (\$0.04) on each  
gallon of motor fuel and special fuel sold in the county and taxed  
86 under the provisions of Florida Statutes chapter 206. Such tax  
shall be effective from September 1, 1983, and continue through  
88 August 31, 2015.

90 (b) There is hereby imposed a tax of five cents (\$0.05) and six  
cents (\$0.06) on each gallon of motor fuel and special fuel sold in  
the county and taxed under the provisions of Florida Statutes  
92 chapter 206. Such tax shall be effective September 1, 1985, and  
continue through August 31, 2015.

94 (c) There is hereby extended and re-imposed a tax of six cent  
96 on every gallon of motor fuel and diesel fuel sold in the county and  
taxed under the provisions of Florida Statutes chapter 206. Such  
98 extension and re-imposition and levy shall be effective September  
1, 2015 and continue through December 31, 2044.

100 **Section 3. Enactment of new Section 25-163.** A new Section 25-163 to be  
102 codified at Article V of Chapter 25 of the Orange County Code is hereby enacted to read as  
follows:

104 **Sec. 25-163. Division and distribution of tax proceeds.**

106 The proceeds of the tax hereby reimposed and relevied shall be  
divided and distributed by the Florida Department of Revenue  
108 among the county and the municipalities located therein based  
upon the latest available population estimates of local government  
110 units issued pursuant to Florida Statutes §Section 186.901. In  
accordance with the provisions of the interlocal agreement between  
112 the county and the City of Orlando, Florida entered into as of  
\_\_\_\_\_, 2014, the distribution shall be adjusted annually each  
114 September 1<sup>st</sup>.

116 **Section 4. Enactment of new Section 25-164.** A new Section 25-164 to be  
codified at Article V of Chapter 25 of the Orange County Code is hereby enacted to read as  
follows:

118 **Sec. 25-164. Use of tax proceeds.**

120 The proceeds of the tax hereby reimposed and relieved shall be  
used and expended consistent with applicable Florida law.

122 **Section 5. Repeal of Ordinance No. 85-28.** Ordinance No. 85-28, codified as  
Division 7 of Article II of Chapter 17 of the Orange County Code is hereby repealed in its  
124 entirety.

**Section 6. Effective Date.** This ordinance shall take effect pursuant to  
126 general law.

**ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014.**

128

**ORANGE COUNTY, FLORIDA**  
By: Board of County Commissioners

130

132

By: \_\_\_\_\_  
Teresa Jacobs  
County Mayor

134

136

ATTEST: Martha O. Haynie, County Comptroller  
As Clerk of the Board of County Commissioners

138

140 By: \_\_\_\_\_  
Deputy Clerk

142

144

146 s:\mchenry\ordres\local fuel (gas) tax 2014\gastxord 04 17 2014.doc