

ORDINANCE NUMBER: 86- 61

AN ORDINANCE OF THE COUNTY OF ST. JOHNS, STATE OF FLORIDA, IMPOSING A SIX (6) CENT LOCAL OPTION GAS TAX UPON EVERY GALLON OF MOTOR FUEL AND SPECIAL FUEL SOLD IN ST. JOHNS COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A PERIOD OF THIRTY (30) YEARS BEGINNING SEPTEMBER 1, 1986; REPEALING THE PREVIOUS GAS TAX ORDINANCE EFFECTIVE SEPTEMBER 1, 1986; PROVIDING FOR DISTRIBUTION OF THE TAX REVENUE AMONG THE COUNTY AND MUNICIPALITIES PURSUANT TO AN INTERLOCAL AGREEMENT BETWEEN ST. JOHNS COUNTY AND THE CITY OF ST. AUGUSTINE; PROVIDING FOR COLLECTION AND USE OF THE GAS TAX; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE:

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

Section 1. This ordinance is authorized by Section 336.025, Florida Statutes, 1985, and other applicable law.

Section 2. There is hereby imposed a Six (6) cent local option gas tax upon every gallon of motor fuel and special fuel sold in St. Johns County and taxed under the provisions of Chapter 206, Florida Statutes.

Section 3. The tax imposition hereby made shall be effective from September 1, 1986 to August 31, 2016, both inclusive.

Section 4. The proceeds of the tax hereby imposed shall be distributed among St. Johns County and the eligible municipalities located within St. Johns County in the manner provided in the attached interlocal agreement between St. Johns County and the City of St. Augustine.

Section 5. The local option gas tax shall be collected as provided in Florida Statute §336.025 and shall be utilized by St. Johns County and the eligible municipalities located

therein only for transportation expenditures as permitted by such statute.

Section 6. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holdings shall not affect the validity of the remaining portions hereof; provided, however, that the remaining provisions when read together will constitute a feasible, reasonable, workable plan to accomplish the purposes contemplated hereby.

Section 7. St. Johns County Ordinance 85-48 is and shall be automatically repealed effective September 1, 1986.

Section 8. This Ordinance is enacted and adopted this 8<sup>th</sup> day of July, 1986 and shall take effect immediately upon receipt of official acknowledgment by the Office of the Secretary of State to the Clerk of the Board of County Commissioners of St. Johns County, Florida, that same has been filed.

PASSED, ENACTED AND ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, this 8<sup>th</sup> day of July, 1986.

BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

BY: Francis N. Bulbaker  
Chairman

ATTEST: CARL "BUD" MARKEL, CLERK

BY: Cheryl Kent  
Deputy Clerk

Adopted regular meeting 07/08/86  
Effective: 07/14/86

**AMENDMENT TO**

**INTERLOCAL AGREEMENT**

Between

**ST. JOHNS COUNTY**

and the

**CITY OF ST. AUGUSTINE**

Providing for

**DIVISION AND DISTRIBUTION OF THE  
PROCEEDS OF THE LOCAL OPTION GAS TAX THAT MAY  
BE IMPOSED BY A ST. JOHNS COUNTY  
LOCAL OPTION GAS TAX ORDINANCE**

THIS AGREEMENT, made and entered into by and between ST. JOHNS COUNTY, FLORIDA, a political subdivision of the State of Florida,, hereinafter referred to as "COUNTY", and the

CITY OF ST. AUGUSTINE, a municipal corporation, existing under the laws of the State of Florida, hereinafter referred to as "CITY",

W I T N E S S E T H:

WHEREAS, the County of St. Johns is considering increasing the local option gas tax on motor fuel and special fuel from 4 cents per gallon to 6 cents per gallon as authorized by Florida Statutes 336.025, as amended, and

WHEREAS, pursuant to the provisions of Florida Statutes 336.025(3)(a) the parties previously entered into an Interlocal Agreement dated June 18, 1985, that provided a distribution formula for dividing the proceeds of such taxes among county government and all eligible municipalities within the county, and

WHEREAS, the City of St. Augustine, Florida, represents a majority of the population of the incorporated areas within the county, and

WHEREAS, the parties desire to amend the previous Interlocal Agreement to confirm that the same distribution formula be used in the event the County adopts an ordinance whereby a five or six cents per gallon local option gas tax is imposed on motor fuel and special fuel.

NOW THEREFORE, in consideration of the mutual terms, conditions, promises, covenants and premises hereinafter set forth and pursuant to the authorization of paragraph (3)(a) of section 336.025, Florida Statutes, as amended, the COUNTY and the CITY agree as follows:

1. The CITY is a municipality located within St. Johns County, Florida, and the CITY represents that the CITY is eligible to receive a portion of the Local Option Gas Tax Ordinance.

2. In the event the County enacts a Local Option Gas Tax Ordinance in 1986, the Local Option Gas Tax shall be divided among, and distributed to, the COUNTY and the eligible municipalities within the County during the first 5 years as follows:

<u>Recipient</u>	<u>Share of Proceeds</u>
City of St. Augustine	19%
City of St. Augustine Beach	4%

Town of Hastings	1%
St. Johns County	76%

3. The division of proceeds established in paragraph 2 above reflect the percentage (rounded to the nearest whole number) of the population of each separate entity (the St. Johns County population being computed as those persons living in the unincorporated areas of the County) when compared to the sum of the populations of all such entities. The population figures used to compute the percentages are the figures contained in the current document referred to as the Florida Estimates of Population, published on an annual basis by the Bureau of Economic and Business Research, Population Division, University of Florida. The percentages shown in paragraph 2 above shall be adjusted for each succeeding 5 year period during which this Interlocal Agreement is in effect based on the then current population figures published by the Bureau of Economic and Business Research, Population Division, University of Florida. Such 5 year adjustment shall be determined as of September 1 of the first year of each succeeding 5 year period during which this Interlocal Agreement is in effect.

4. This Agreement shall be in effect from the date that the County Local Option Gas Tax Ordinance - if passed in 1986 - becomes effective to the date such ordinance is repealed. This Agreement shall supercede the June 18, 1985, Agreement and shall govern the division and distribution of proceeds of the Local

Option Gas Tax collected pursuant to such Local Option Gas Tax Ordinance. In the event the County does not enact a Local Option Gas Tax Ordinance in 1986, this Agreement shall be of no force or effect and the June 18, 1985, Agreement shall remain in effect.

5. The COUNTY and the CITY agree that all expenditures of the Local Option Gas Tax proceeds, divided and distributed pursuant to this Interlocal Agreement, shall be utilized only for transportation expenditures in accordance with the provisions and requirements of Section 336.025, Florida Statutes, as amended.

6. A copy of this Agreement and subsequent amendments hereto shall be filed by the County with the Clerk of the Circuit Court of St. Johns County, Florida, upon its execution by all parties hereto.

7. This Agreement may be executed in counterparts and each fully executed counterpart shall be deemed an original instrument.

IN WITNESS WHEREOF, the parties hereto have made and executed this Interlocal Agreement on the respective dates under each signature.

BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

By: Francis W. Brubaker  
Chairman

June 10, 1986.