

AN ORDINANCE RELATING TO THE ASSESSMENT OF A SIX-CENT PER GALLON GASOLINE AND FUELS TAX, TO BE KNOWN AS THE "LOCAL OPTION GAS TAX"; PROVIDING FOR AN EFFECTIVE DATE AND TERM; PROVIDING FOR DISTRIBUTION OF A PORTION OF PROCEEDS TO MUNICIPALITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE FOR THE ORDINANCE.

WHEREAS, by Florida Statutes Section 336.025, the Legislature of the State of Florida granted authority to the Board of County Commissioners of Calhoun County, Florida, to levy a six-cent per gallon local option motor fuel and special fuel tax; and

WHEREAS, it is in the best interest of the residents and taxpayers of Calhoun County, Florida, that the burden and expense of constructing and maintaining the county road system be placed upon those making use of that system, in the form of a gasoline and motor fuel tax;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF CALHOUN COUNTY, FLORIDA, that:

- 1. There is and shall be imposed, in addition to all other taxes required or allowed by law, a six-cent gas tax on every gallon of motor fuel and special fuel sold in Calhoun County and taxed under the provisions of Florida Statutes Chapter 206. Said tax shall be used exclusively for transportation expenditures [as defined in Fla. St. Section 336.025 (7)] within Calhoun County, Florida.
- Said tax shall be and remain in effect for a period of
  years, commencing September 1, 1990.
- July 1, 1990, between the Board of County Commissioners and the governing bodies of any municipalities within Calhoun County constituting a majority of the population within the incorporated areas within the county, relating to a distribution of the proceeds of this tax, the proceeds shall be distributed in accordance with the formula provided for in Fla. St. Section 336.025(4).

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If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is held for any reason, to be unconstitutional, void, or invalid, the validity of the remaining portion of the ordinance shall not be affected thereby.

5. This Ordinance shall take effect upon receipt of official acknowledgements from the office of the Secretary of State of the State of Florida, by a vote of 3 to 2 after due notice and publication in the regular meeting held on the 20th day of March , 1990.

> BOARD OF COUNTY COMMISSIONERS CALHOUN COUNTY, FLORIDA

S. DONNELL WHITEIELD,

CHAIRMAN

ATTEST:

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