

ORDINANCE NO. 2023-04

AN EMERGENCY ORDINANCE OF THE BOARD OF COUNTY
COMMISSIONERS OF LIBERTY COUNTY, FLORIDA LEVYING A
SIX-CENT LOCAL OPTION GAS TAX UPON EVERY GALLON OF
MOTOR FUEL AND DIESEL FUEL SOLD IN LIBERTY COUNTY,
AND TAXED PURSUANT TO CHAPTERS 206 AND 336, FLORIDA
STATUTES PROVIDING FOR A METHOD OF DISTRIBUTION;
REPEALING ANY ORDINANCES IN CONFLICT; AND PROVIDING
FOR AN EFFECTIVE DATE AND TERM.

WHEREAS, in 1993, the Liberty County Board of County Commissioners adopted Ordinance No. 93-02 that levied the assessment of the Six-Cent Local Option Gas Tax upon every gallon of motor fuel and diesel fuel sold in Liberty County; and

WHEREAS, the Six-Cent Local Option Gas Tax levied in 1993 expires on August 31, 2023; and

WHEREAS, the Board finds that levying the Six-Cent Local Option Gas Tax is in the best of residents of Liberty County because it assists the County to pay for necessary transportation expenditures such as the construction of new roads, the reconstruction of existing roads, and paving projects.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
COMMISSIONERS OF LIBERTY COUNTY, FLORIDA AS FOLLOWS:

SECTION 1. There is hereby levied and imposed, in addition to all other taxes required or allowed by law, a Six-Cent Local Option Gas Tax on every gallon of motor fuel and diesel fuel sold in Liberty County, as authorized by 206.41, 206.87, and 336.025, Florida Statutes.

SECTION 2. The local option gas tax adopted in Section 1 shall be effective September 1, 2023 for a period of thirty (30) years commencing on September 1, 2023 and ending December 31, 2052.

SECTION 3. The Board of County Commissioners will enter an interlocal agreement with the City of Bristol regarding the distribution of the proceeds of the Six-Cent Local Option Gas Tax in accordance with Fla. Stat. 336.025.

SECTION 4. All ordinances or parts of ordinances in conflict herewith are repealed to the extent of such conflict.

SECTION 5. This Ordinance shall take effect immediately.

PASSED AND ADOPTED BY A VOTE OF APPROVAL BY FOUR OUT OF FIVE
COMMISSIONERS IN LIBERTY COUNTY, FLORIDA ON THIS 22nd DAY OF
June, 2023.

ATTEST:


DANIEL STANLEY, CLERK

ATTEST: 
County Attorney

BOARD OF COUNTY COMMISSIONERS
OF LIBERTY COUNTY, FLORIDA


JIM JOHNSON, VICE CHAIR