

**AN ORDINANCE OF BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA; AMENDING CHAPTER 30. TAXATION. AT ARTICLE III. GAS TAX. AT DIVISION 2. LOCAL OPTION TAXES. AT SUBDIVISION A. TWO CENT TAX. AT SECTION 30-43. DURATION. IN ORDER TO EXTEND THE LOCAL OPTION GAS TAX OF TWO CENTS UNTIL DECEMBER 31, 2054, IN CONFORMANCE WITH SECTION 336.025, FLORIDA STATUTES; PROVIDING FOR CODIFICATION; PROVIDING FOR REPEAL OF CONFLICTING PROVISIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on February 24, 1986, the Nassau County Board of County Commissioners adopted Ordinance 86-8 imposing a two-cent local option gas tax (hereinafter "2 Cent Gas Tax") upon every gallon of motor fuel sold in Nassau County and taxed under Chapter 206, Florida Statutes; and

**WHEREAS**, on December 30, 1987, the Nassau County Board of County Commissioners adopted Ordinance 88-9, amending Ordinance 86-8 in order to extend the imposition of the 2 Cent Gas Tax to the date of the final retirement of any Optional Gas Tax Revenue Bonds, Series 1988, of Nassau County (hereinafter "1988 Bonds"); and

**WHEREAS**, on May 23, 1989, the Nassau County Board of County Commissioners adopted Ordinance 89-15, further amending Ordinance 86-8 in order to set a date certain for the extended imposition of the 2 Cent Gas Tax; and

**WHEREAS**, on July 17, 2000, the Nassau County Board of County Commissioners adopted Ordinance 2000-24, amending Ordinance 86-8 in order to further extend the imposition of the 2 Cent Gas Tax until August 31, 2025; and

**WHEREAS**, in order to provide for the long-term capital planning and road maintenance, the Nassau County Board of County Commissioners now finds that an extension of the 2 Cent Gas Tax should be completed prior to the development of the County's Capital Improvement Plan and Operating Budget; and

**WHEREAS**, in order to accomplish these efforts, the Nassau County Board of County Commissioners desires to further amend Ordinance 86-8 in order to extend the Local Option Gas Tax of Two Cents until December 31, 2054; and

**WHEREAS**, on June 26, 2023, the Nassau County Board of County Commissioners adopted Ordinance 2023-017, thereby extending the Local Option Gas Tax of Two Cents until December 31, 2054; and

**WHEREAS**, the provisions of Section 336.025, Florida Statutes, have changed to require imposition of the Local Option Gas Tax within the year of effective date; and

Page 1 of 3

Additions = red underline  
Deletions = ~~red strikethrough~~  
Relocated = green double underline



**A CERTIFIED TRUE COPY**

*Mitchell L. Keeler*

EX-OFFICIO, Clerk of the Board of County Comm.  
Nassau County, Florida

By: *Heather* *plc*

**WHEREAS**, the Nassau County Board of County Commissioners now desires to further amend Ordinance 86-8 in order to extend the Local Option Gas Tax of Two Cents until December 31, 2054 and finds that the amendments set forth herein are in the best interest of the public health, safety and welfare of the residents of Nassau County.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Nassau County, Florida, as follows:

**SECTION 1.** The above recitals are hereby incorporated into this Ordinance as if restated herein.

**SECTION 2.** This Ordinance is authorized by Section 336.025(1)(a), Florida Statutes and other applicable law.

**SECTION 3.** Chapter 30. Taxation. at Article III. Gas Tax. at Division 2. Local Option Taxes. at Subdivision A. Two Cent Tax. at Section 30-43. of the Nassau County Code of Ordinances is hereby amended to read as follows:

**Sec. 30-43. Duration.**

The tax imposition hereby made shall be effective from ~~September 1, 1986, to March 1 September 1,~~ 2025 to December 31, 2054, both inclusive.

**SECTION 4. CODIFICATION**

It is the intent of the Board of County Commissioners for Nassau County that the provisions of this Ordinance shall become and shall be made part of the Code of Ordinances of Nassau County, Florida. The sections of this Ordinance may be re-numbered or re-lettered and the words may be changed to section, article or other such appropriate word or phrase in order to accomplish such intention. The Nassau County Clerk of Courts will ensure that this Ordinance is codified into, and published, as part of the Nassau County Code of Ordinances.

**SECTION 5. CONFLICTING PROVISIONS**

All ordinances, or parts of ordinances, in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

**SECTION 6. SEVERABILITY**

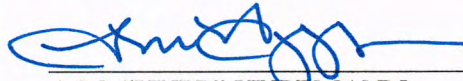
It is the intent of the Board of County Commissioners of Nassau County, Florida, and is hereby provided, that if any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this Ordinance.

**SECTION 7. EFFECTIVE DATE**

This Ordinance shall take effect upon filing with the Secretary of State as provided in Florida Statutes, Section 125.66.

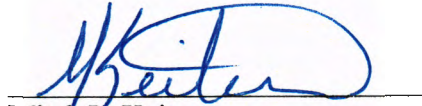
Adopted this 23rd day of June, 2025 by the Board of County Commissioners of Nassau County, Florida.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA



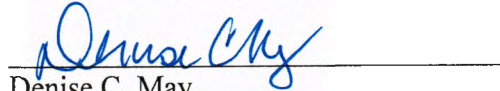
A.M. "HUPP" HUPPMANN  
Its: Chair

ATTEST as to Chairman's Signature:



Mitch L. Keiter  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney



Denise C. May  
County Attorney



**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

June 25, 2025

John A. Crawford  
Clerk of the Circuit Court  
Nassau County  
76347 Veteran's Way, Suite 456  
Yulee, Florida 32097

Dear John Crawford:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Nassau County Ordinance No. 2025-025, which was filed in this office on June 25, 2025.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/dp