

**ORDINANCE NO. 2023 - 018**

**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 B. FOUR CENT TAX. AT SECTION 30-48. DURATION. IN ORDER TO EXTEND THE LOCAL OPTION GAS TAX OF FOUR 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 March 17, 1987, the Nassau County Board of County Commissioners adopted Ordinance 87-29 imposing a four-cent local option gas tax (hereinafter “4 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 88-10, amending Ordinance 87-29 in order to extend the imposition of the 4 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 89-16, further amending Ordinance 87-29 in order to set a date certain for the extended imposition of the 4 Cent Gas Tax; and

**WHEREAS**, on July 17, 2000, the Nassau County Board of County Commissioners adopted Ordinance 2000-25, amending Ordinance 87-29 in order to further extend the imposition of the 4 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 4 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 87-29 in order to extend the Local Option Gas Tax of Four Cents until December 31, 2054; and

**WHEREAS**, this Ordinance is enacted pursuant to the authority set forth in Section 336.025(1)(a), Florida Statutes; and

**WHEREAS**, the Nassau County Board of County Commissioners finds that the amendment 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 B. Four Cent Tax. at Section 30-48. of the Nassau County Code of Ordinances is hereby amended to read as follows:

**Sec. 30-48. Duration.**

The tax imposition currently imposed until August 31, 2025, shall be reimposed and shall be effective from 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 this provisions of this ordinance are hereby repealed to the extent of such conflict.

**SECTION 6. SEVERABILITY**

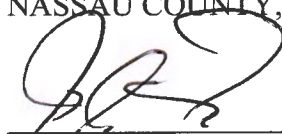
It is the intent of the Board of County Commissioners of Nassau County, Florida, and is hereby provided, that if any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality 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.

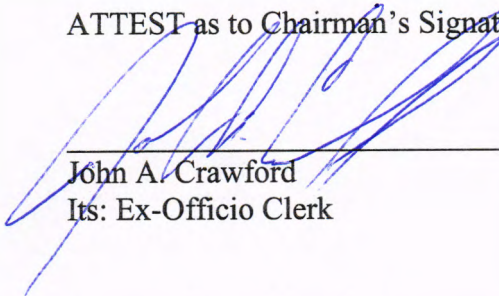
Adopted this 26th day of June, 2023 by the Board of County Commissioners of Nassau County, Florida.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA



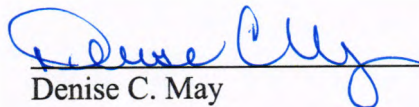
\_\_\_\_\_  
Klynt A. Farmer  
Its: Chair

ATTEST as to Chairman's Signature:



\_\_\_\_\_  
John A. Crawford  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney



\_\_\_\_\_  
Denise C. May  
County Attorney



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

June 27, 2023

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

Attention: Heather Nazworth

Dear Honorable 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. 2023-018, which was filed in this office on June 27, 2023.

Sincerely,

Anya Owens  
Administrative Code and Register Director

ACO/wlh

## Heather Nazworth

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**From:** Municode Ords Admin <MunicodeOrds@civicplus.com>  
**Sent:** Wednesday, July 5, 2023 5:55 AM  
**To:** Heather Nazworth  
**Subject:** \*EXTERNAL\*: RE: Nassau County, FL Code of Ordinances - 2023(11325) OrdBank

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

We have received your files.

Thank you and have a nice day.

Ords Administrator  
[Municodeords@civicplus.com](mailto:Municodeords@civicplus.com)  
1-800-262-2633  
P.O. Box 2235  
Tallahassee, FL 32316

When available, please send all documents in WORD format to [Municodeords@civicplus.com](mailto:Municodeords@civicplus.com). However, if WORD format is not available, we welcome any document format including PDF.

**SVj (she/her/hers)**

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Powering and Empowering Local Governments

**From:** Heather Nazworth <hnazworth@nassauclerk.com>  
**Sent:** Thursday, June 29, 2023 8:24 AM  
**To:** Municode Ords Admin <MunicodeOrds@civicplus.com>  
**Subject:** Nassau County Ordinances

Gentlemen:

Enclosed please find a certified copy of Ordinance Nos. 2023-015, 2023-016, 2023-017, 2023-018, 2023-019 and 2023-020 adopted by the Nassau County Board of County Commissioners in Regular Session on June 26, 2023. **Also, please provide a confirmation email.**

Please include these ordinances in the supplement. Thank you for your assistance in this matter.

On behalf of John A. Crawford, Ex-Officio Clerk

Heather Nazworth  
Chief Deputy Clerk Services/BOCC/VAB  
Nassau County Clerk of the Circuit Court/Comptroller  
76347 Veterans Way, Ste. 456  
Yulee, FL 32097

Direct (904)548-4666  
Toll Free (800) 958-3496  
Fax (904) 548-4508  
Email: [hnazworth@nassauclerk.com](mailto:hnazworth@nassauclerk.com)  
Website: [www.nassauclerk.com](http://www.nassauclerk.com)

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