

ORDINANCE NO. 95-27

AN ORDINANCE IMPOSING IN ADDITION TO ALL OTHER TAXES REQUIRED, A ONE (1) CENT GAS TAX UPON EVERY GALLON OF MOTOR FUEL OR SPECIAL FUEL SOLD IN NASSAU COUNTY AND TAXED UNDER PART I OR PART II OF CHAPTER 206; PROVIDING THAT THE FUNDS ARE USED FOR COSTS AND EXPENSES OF ESTABLISHING, OPERATING, AND MAINTAINING A TRANSPORTATION SYSTEM AND RELATED FACILITIES AND THE COST OF ACQUISITION, CONSTRUCTION, RECONSTRUCTION AND MAINTENANCE OF ROADS AND STREETS; PROVIDING FOR COLLECTION; COMMENCING ON SEPTEMBER 1, 1996; PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Florida Legislature has authorized the imposition of an additional one cent per gallon gas tax pursuant to Florida Statutes 336.021; and

WHEREAS, said additional one cent gas tax is known as the "Ninth Cent Gas Tax" on motor fuel and special fuel; and

WHEREAS, the Board of County Commissioners of Nassau County, Florida, has determined there is a need for said tax in order to obtain additional funding for the costs and expenses in establishing, operating, and maintaining a transportation system and related facilities; and

WHEREAS, the funds collected from the tax may be used for acquisition, construction, reconstruction and maintenance of roads and streets. The Board finds that to be a necessary public purpose.

NOW, THEREFORE BE IT ORDAINED this 23rd day of October, 1995 that:

Section 1. This ordinance is authorized by Section 336.021, Florida Statutes, and other applicable laws.

Section 2. There is hereby imposed an additional one cent per gallon gas tax to be known as the "Ninth Cent Gas Tax" on motor fuel and special fuel.

Section 3. The tax shall be collected and remitted by a person engaged in selling at retail motor fuel or using or selling at retail special fuel within Nassau County. The fuel tax shall be distributed monthly by the Department of Transportation.

Section 4. The process for refund provided in Florida Statutes 206.625 and 206.64 shall not be applicable to such tax.

Section 5. Any person licensed under Part I or Part II of Florida Statutes Chapter 206 who uses motor fuel or special fuel or who engages in selling motor fuel or special fuel at retail shall deduct from the amount of tax shown by the report to be payable an amount equivalent to three percent of the tax on motor or special fuels imposed by this section. If the amount of tax due and remitted to the Department for the report period exceeds \$1,000.00, the three percent shall be reduced to one percent for all amounts in excess of \$1,000.00. The allowance shall not be deductible unless payment of the tax is made on or before the twentieth of the month.

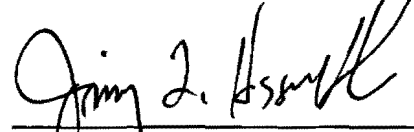
Section 6. All other provisions of Florida Statutes 336.021 and Florida Statutes 206 and Florida Statutes 212 shall be applicable to the levy and collection of the tax. Said sections are incorporated as if fully set forth.

Section 7. Funds may be utilized for the establishment, operation, and maintenance of a transportation system and related

facilities including acquisition, construction, reconstruction and maintenance of roads and streets.

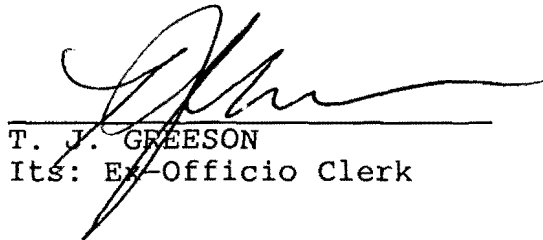
Section 8. The collection of the tax imposed herein shall be effective as of September 1, 1996.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



JIMMY L. HIGGINBOTHAM
Its: Chairman

ATTEST:



T. J. GREESON
Its: Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney:



MICHAEL S. MULLIN