

**ORDINANCE
2007-04**

**AN ORDINANCE OF WALTON COUNTY, FLORIDA,
AMENDING WALTON COUNTY ORDINANCES No. 98-16,
98-17, and 02-15; RE-LEVYING THE FIVE-CENTS PER
GALLON, THE SIXTH CENT PER GALLON, AND THE
NINTH CENT PER GALLON TAXES ON MOTOR FUEL
AND DIESEL FUEL; PROVIDING AN EFFECTIVE DATE
AND TERM; PROVIDING FOR DISTRIBUTION OF A
PORTION OF TAX PROCEEDS TO MUNICIPALITIES;
PROVIDING FOR SEVERABILITY; AND PROVIDING AN
EFFECTIVE DATE FOR THE ORDINANCE.**

WHEREAS, Florida Statutes Section 336.025 authorizes the Board of County Commissioners of Walton County, Florida to levy local option taxes of five-cents per gallon and a sixth cent per gallon on motor fuel and diesel fuel; and

WHEREAS, Florida Statutes Section 336.021 authorizes the Board of County Commissioners of Walton County, Florida to levy an additional tax of a ninth cent per gallon on motor fuel and diesel fuel; and

WHEREAS, it is in the best interest of the residents and taxpayers of Walton County that the burden and expense of constructing and maintaining the county road system should continue to be placed upon those making use of that system in the form of motor fuel and diesel fuel taxes, and

WHEREAS, the Board of County Commissioners of Walton County, Florida has previously levied the five-cents, sixth cent and ninth cent taxes on motor fuel and diesel fuel in Walton County Ordinances 87-4, 92-6, 97-19, 98-16, 98-17, 20-06 and 02-15; and

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Walton County, Florida, that:

1. There is and shall continue to be levied, in addition to all other taxes required or

allowed by law, a five-cents tax, a sixth cent tax and a ninth cent tax on every gallon of motor fuel and diesel fuel sold in Walton County and taxed under the provisions of Florida Statutes Chapter 206.

2. Said taxes shall be known as the "Local Option Gas Tax." The proceeds of said taxes shall be used exclusively for transportation expenditures (as defined in Florida Statutes Section 336.025(7) within Walton County, Florida.

3. The first paragraph of Ordinance 02-15 and the second paragraphs of Ordinances 98-16 and 98-17 are hereby amended to read:

The taxes levied herein shall be and remain in effect through December 31, 2007 and shall thereafter continue to be levied for an additional period often (10) years, commencing January 1, 2008.

4. The Board of County Commissioners hereby resolves to enter into a written agreement with the governing bodies of the municipalities within Walton County which constitute a majority of the population within incorporated areas of the County. The agreement shall govern the distribution of the proceeds of these taxes. In the absence of said written agreement, the proceeds shall be distributed in accordance with the formula provided for in Section 336.025(4), Florida Statutes.

5. With the exception of the above-mentioned distribution formula, all county funds received under this Section shall be budgeted as follows:

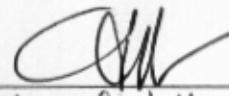
- (a) Two-fifths for paving;
- (b) Two-fifths for maintenance; and
- (c) One-fifth for equipment and bridges.

6. 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 portions of the ordinance shall not be affected thereby.

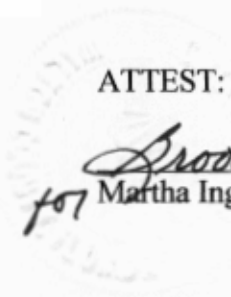
7. This Ordinance shall take effect upon filing with the Office of the Secretary of State of Florida.

THE FOREGOING ORDINANCE was adopted by the Board of County Commissioners of Walton County, Florida, by a vote of 4 to 0 after due notice and publication at the regular meeting held on the 22nd day of May, 2007.



~~Kenneth Pridgen, Chairman~~ *Cindy Meadows, Vice-Chair*
Board of County Commissioners
Walton County, Florida

ATTEST:



Brook Spivey
107 Martha Ingle, Clerk of Court