

ORDINANCE 2017-20

**AN ORDINANCE OF WALTON COUNTY, FLORIDA, AMENDING WALTON COUNTY ORDINANCES No. 98-16, 98-17, 02-15, and 07-04; 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, 02-06, 02-15, and 07-04; 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. 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 taxes levied herein shall be and remain in effect through December 31, 2017, and shall thereafter continue to be levied for an additional period of ten (10) years, commencing January 1, 2018.

4. The proceeds shall be distributed in accordance with the formula provided for in Section 336.025(4), Florida Statutes.

5. 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.

6. This Ordinance shall take effect upon filing with the Office of the Secretary of the 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 8<sup>th</sup> day of Aug, 2017.

BOARD OF COUNTY COMMISSIONERS  
WALTON COUNTY, FLORIDA

Cecilia Jones  
CECILIA JONES, CHAIRWOMAN

ATTEST:

for Kim Walker  
ALEX ALFORD, CLERK OF CIRCUIT COURT  
AND COUNTY COMPTROLLER



