

**INTERLOCAL AGREEMENT FOR
EXTENSION OF SIX CENTS LOCAL OPTION FUEL TAX**

THIS INTERLOCAL AGREEMENT ("Agreement") is entered into by and between Jackson County, Florida, a political subdivision of the State of Florida, with an administrative address at 2864 Madison St, Marianna, FL 32448 (hereinafter the "County"), and the **City of Marianna**, a municipal corporation with an administrative address at **2898 Green Street, Marianna, FL 32446** (hereinafter the "City").

WHEREAS, pursuant to Jackson County Ordinance Nos. 86-02, 99-07, and 06-11, the Board of County Commissioners of Jackson County, Florida (the "BOCC") levied and subsequently renewed, re-levied, and extended the six cents local option fuel tax authorized under Section 336.025(1)(a) (the "Local Option Fuel Tax") at a rate of six cents; and

WHEREAS, pursuant to Jackson County Ordinance No. 06-11, the Local Option Fuel Tax was re-levied and extended for a term of 15 years and is currently scheduled to sunset and expire on December 31, 2021; and

WHEREAS, Section 336.025(1)(a), Florida Statutes, authorizes the County to renew, re-levy, and extend the Local Option Fuel Tax by majority vote of the BOCC; and

WHEREAS, the BOCC is presently considering the adoption of an ordinance in 2021 renewing, re-levying, and extending the Local Option Fuel Tax, the imposition of which would take effect beginning January 1, 2022; and

WHEREAS, Section 336.025(1)(a)3., Florida Statutes, provides that upon the re-levy or extension of the Local Option Fuel Tax, the method of distribution of the tax proceeds shall be established pursuant to Section 336.025(3) or (4), Florida Statutes; and

WHEREAS, the County and the City previously entered into certain interlocal agreements regarding the distribution of the Local Option Fuel Tax, pursuant to Section 336.025(3)(a)1., Florida Statutes; and

WHEREAS, the County and the City desire to confirm, reestablish, and redetermine that the Local Option Fuel Tax shall continue to be distributed pursuant to the same formula that is currently set forth in such above-described interlocal agreements in the event the County adopts an ordinance in 2021 whereby the County's Local Option Fuel Tax is extended, reimposed, and/or re-levied commencing on January 1, 2022.

NOW, THEREFORE, the County and the City hereby agree as follows:

1. In the event the County enacts in 2021 an ordinance which extends, reimposes, and/or re-levies the Local Option Fuel Tax commencing January 1, 2022, the distribution of such Local Option Fuel Tax shall be in accordance with the formula described in prior interlocal agreements entered into between the County and

municipalities representing at least 50% of the incorporated population of Jackson County, which formula is described in that certain correspondence from the County to the Florida Department of Revenue dated June 30, 2020, attached hereto as Exhibit "A" and incorporated herein by reference. Such distribution formula is based upon the eligible municipality's percentage share of the overall population of the County and the percentage of roads within the municipality maintained exclusively by municipal funds, labor, and equipment.

2. The percentage of the County's Local Option Fuel Tax revenues to be distributed to an eligible municipality for a given year for which the Local Option Fuel Tax is in effect shall be calculated by multiplying the municipality's percentage of the overall population of the County (as calculated based upon population data compiled by the Florida Department of Revenue for the current fiscal year) by the percentage of road miles within such municipality maintained exclusively by municipal funds, labor, and equipment. By way of example, if in a given year a municipality has 5.45% of the County's overall population and maintains 85.51% of the road miles within its jurisdiction, the municipality's share of the total County Local Option Fuel Tax revenues for such year would be 4.66%.

3. The provisions of this Agreement are contingent upon and shall be effective only upon the occurrence of the following:

a. The County's adoption of an ordinance renewing, extending, and/or re-levying the Local Option Fuel Tax in 2021, the imposition of which shall take effect on January 1, 2022; and

b. Municipalities representing at least fifty percent (50%) of the incorporated population of the County enter into interlocal agreements with the County providing for continued distribution of the Local Option Fuel Tax in the manner described herein.

EXECUTED this ____ day of May, 2021.

(Signature Page Follows)

CITY OF MARIANNA

JACKSON COUNTY, FLORIDA
BOARD OF COUNTY
COMMISSIONERS

BY:

BY:

TRAVIS H. EPHRIAM, Mayor

HON. JAMES PEACOCK, Chairman

ATTEST:

ATTEST:

KIMBERLY J. APPLEWHITE, City Clerk

CLAY ROOKS, Clerk of Court

EXHIBIT A

Correspondence from Jackson County to Florida Department of Revenue Dated June
30, 2020

June 30, 2020

Ms. Kimberly Roland
Florida Department of Revenue
5050 West Tennessee Street
Building I,
Tallahassee, FL 32399-0100

Dear Ms. Roland:

Pursuant to Florida Statutes, Chapter 336.025(5)(a) and on behalf of the Jackson County Board of Commissioners, we are providing percentages to be used in calculating each incorporated municipality's share of the Jackson County local option gas tax.

On April 8, 1986, the Board adopted Ordinance No. 86-2, which was filed with the Secretary of State on April 15, 1986. By that ordinance, a five-cents local option gas tax was implemented pursuant to provisions of Florida Statutes, Section 336.025.

On June 21, 1999, the Board adopted Ordinance 99-07, which was filed with the Secretary of State on June 22, 1999. By that ordinance, the five-cents local option gas tax was increased to six cents.

On June 13, 2006, the Board adopted Ordinance 06-11, which has been sent to the Secretary of State as of June 23, 2006. By that ordinance, the six-cents local option gas tax was re-imposed effective September 1, 2006, and shall continue for an additional term of approximately 15 years, ending December 31, 2021.

In addition, the Board entered into interlocal agreements with the municipalities constituting a majority of the population living within incorporated areas. The distribution formula takes into account the percentage of roads within the city maintained exclusively by municipal funds, labor and equipment.

Based on the FY 2019-20 population used for revenue sharing by the Florida Department of Revenue, Office of Research and Analysis, we are providing the attached distribution percentages.

If you have any questions or need additional information, please give us a call at (850) 482-9634.

Sincerely,

Daniele McDaniel
Finance Officer

DM/m

Attachment

JACKSON COUNTY BOARD OF COMMISSIONERS
 FIVE CENT GAS TAX PERCENTAGE CALCULATION
 JUNE 2020

CITY	POPULATION FY 2019-20	% OF POPULATION	% OF ROADS MAINTAINED	% OF TOTAL GAS TAX
ALFORD	495	1.21%	81.89%	0.99%
BASCOM	112	0.27%	0.00%	0.00%
CAMPBELLTON	215	0.52%	36.00%	0.19%
COTTONDALE	856	2.08%	55.30%	1.15%
GRACEVILLE	2,238	5.45%	85.51%	4.66%
GRAND RIDGE	907	2.21%	67.37%	1.49%
GREENWOOD	659	1.60%	45.54%	0.73%
JACOB CITY	318	0.77%	0.00%	0.00%
MALONE	466	1.13%	71.90%	0.82%
MARIANNA	5,778	14.06%	82.95%	11.66%
SNEADS	1,802	4.39%	70.71%	3.10%
UNINCORPORATED	27,245	66.30%		75.21%
TOTAL	41,091	100.00%		100.00%

**JACKSON COUNTY BOARD OF COMMISSIONERS
ROAD MILEAGE WITHIN INCORPORATED CITY LIMITS**

MUNICIPALITY	NO. OF MILES MAINTAINED <u>EXCLUSIVELY</u> BY MUNICIPALITY	NO. OF MILES COUNTY/ STATE MAINTAINED	TOTAL MILES WITHIN MUNICIPALITY	MUNICIPALITY MAINTAINED PERCENTAGE
ALFORD	10.40	2.30	12.70	81.89%
CAMPBELLTON	4.50	8.00	12.50	36.00%
COTTONDALE	7.35	5.94	13.29	55.30%
GRACEVILLE	18.30	3.10	21.40	85.51%
GRAND RIDGE	15.07	7.30	22.37	67.37%
GREENWOOD	4.60	5.50	10.10	45.54%
MALONE	8.70	3.40	12.10	71.90%
MARIANNA	46.70	9.60	56.30	82.95%
SNEADS	18.95	7.85	26.80	70.71%

The above information is certified to be correct.

DATE:

ORDINANCE NUMBER 06- 11

AN ORDINANCE AMENDING JACKSON COUNTY ORDINANCES NO. 86-2 AND 99-07, AS PREVIOUSLY AMENDED, RE-ENACTING THE IMPOSITION OF THE SIX-CENT LOCAL OPTION MOTOR FUELS TAX UNDER FLORIDA STATUTES SECTION 336.025, EFFECTIVE SEPTEMBER 1, 2006; PROVIDING FOR SEVERABILITY AND REPEALER; AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the Jackson County Board of County Commissioners, has previously adopted its Ordinance Number 86-2 (as amended) imposing a six-cent local option motor fuels tax under the authority of Fla. St. section 336.025; and

Whereas, Florida law provides for the renewal and reimposition of such tax; and

Whereas, the Board of County Commissioners has determined that it is in the best interest of the county and residents thereof that such tax be reimposed effective September 1, 2006; and

NOW, THEREFORE, be it ordained by the Board of County Commissioners of Jackson County, Florida, that:

SECTION 1. Paragraph 1 of Ordinance Number 86-2, as previously amended in Ordinance No. 99-08, is hereby further amended, to read as follows:

1. There is and shall be re-levied or re-imposed and extended, in addition to all other taxes required or allowed by law, a **six-cent** gas tax on every gallon of motor fuel and special fuel sold in Jackson County and taxed under the provisions of Florida Statutes Chapter 206. Said tax shall be known as the "Local Option Gas Tax". The proceeds of said tax shall be used exclusively for transportation expenditures in accordance with Florida law. Such reimposition shall be effective September 1, 2006, and shall continue for a additional term of approximately 15 years, ending December 31, 2021.

SECTION 2. SEVERABILITY. If any section, clause, subsection, paragraph, sentence, or phrase of this ordinance is held for any reason to be unconstitutional, void, or invalid, the validity of the remaining portion of the ordinance shall not be affected thereby.

SECTION 3. REPEALER. All other ordinances or portions of ordinances in force at the time this ordinance becomes effective which are in conflict with any provisions hereof shall be deemed to have been repealed and are repealed to the extent of any such conflict, otherwise to remain in full force and effect.

SECTION 4. EFFECTIVE DATE. This ordinance shall take effect as provided by law;

PROVIDED, however, that the re-levy and reimposition of the Local Option Gas Tax set forth herein shall take effect beginning September 1, 2006.

The foregoing ordinance was adopted by a majority vote of 4 to 0 by the Board of County Commissioners of Jackson County, Florida, after due notice and publication, motion, second and discussion, in the meeting of June 13, 2006.

BOARD OF COUNTY COMMISSIONERS
JACKSON COUNTY, FLORIDA

By:



HON. Paul Dudley, Chairman

ATTEST:



Clerk, /Deputy Clerk

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**Adjusted 2019 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2020-21 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2019 Total Population	April 1, 2019 Inmate Population	April 1, 2019 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Unincorporated County	10,054	1,306	8,748	-	-	8,748
Hardee County	27,385	1,487	25,898	-	-	25,898
Bowling Green	2,923	-	2,923	-	-	2,923
Wauchula	5,229	-	5,229	-	-	5,229
Zolfo Springs	1,778	-	1,778	-	-	1,778
Unincorporated County	17,455	1,487	15,968	-	-	15,968
Hendry County	40,120	-	40,120	-	-	40,120
Clewiston	7,972	-	7,972	-	-	7,972
LaBelle	5,108	-	5,108	-	-	5,108
Unincorporated County	27,040	-	27,040	-	-	27,040
Hernando County	188,368	528	187,830	-	-	187,830
Brooksville	8,661	-	8,661	-	-	8,661
Weeki Wachee	9	-	9	-	-	9
Unincorporated County	179,688	528	179,160	-	-	179,160
Highlands County	103,344	92	103,342	-	-	103,342
Avon Park	11,222	-	11,222	-	-	11,222
Lake Placid	2,636	-	2,636	100	-	2,736
Sebring	11,113	-	11,113	-	-	11,113
Unincorporated County	78,463	92	78,371	(100)	-	78,271
Hillsborough County	1,444,870	848	1,444,022	-	-	1,444,022
Plant City	39,478	-	39,478	28	-	39,506
Tampa	390,473	665	389,808	-	-	389,808
Temple Terrace	26,669	-	26,669	-	-	26,669
Unincorporated County	988,250	183	988,067	(28)	-	988,039
Holmes County	20,049	1,428	18,621	-	-	18,621
Bonifay	2,755	-	2,755	-	-	2,755
Esto	395	-	395	-	-	395
Noma	202	-	202	-	-	202
Ponce de Leon	532	-	532	-	-	532
Westville	412	-	412	-	-	412
Unincorporated County	15,753	1,428	14,325	-	-	14,325
Indian River County	154,939	-	154,939	-	-	154,939
Fellsmere	5,611	-	5,611	-	-	5,611
Indian River Shores	4,314	-	4,314	-	-	4,314
Orchid	425	-	425	-	-	425
Sebastian	25,168	-	25,168	-	-	25,168
Vero Beach	16,708	-	16,708	-	-	16,708
Unincorporated County	102,713	-	102,713	-	-	102,713
Jackson County	46,969	5,878	41,091	-	-	41,091
Alford	495	-	495	-	-	495
Bascom	112	-	112	-	-	112
Campbellton	215	-	215	-	-	215
Cottondale	856	-	856	-	-	856
Graceville	2,238	-	2,238	-	-	2,238
Grand Ridge	907	-	907	-	-	907
Greenwood	659	-	659	-	-	659
Jacob City	318	-	318	-	-	318
Malone	2,070	1,604	466	-	-	466
Marianna	5,030	252	5,778	-	-	5,778
Sneads	1,802	-	1,802	-	-	1,802
Unincorporated County	31,267	4,022	27,245	-	-	27,245
Jefferson County	14,776	1,096	13,680	-	-	13,680
Monticello	2,449	-	2,449	-	-	2,449