

ORDINANCE NO. 2023-18

1 AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD  
2 COUNTY, FLORIDA, PERTAINING TO THE THREE-CENT (\$.03) LOCAL OPTION GAS  
3 TAX ("GAS TAX"); AMENDING SECTIONS 31½-38 AND 31½-42 OF THE BROWARD  
4 COUNTY CODE OF ORDINANCES ("CODE"); RELEVYING THE GAS TAX;  
5 PROVIDING FOR THE DURATION OF THE GAS TAX; ELIMINATING THE  
6 REQUIREMENT FOR ANNUAL AMENDMENTS TO THE APPLICABLE INTERLOCAL  
7 AGREEMENT; PROVIDING FOR A CERTIFIED COPY OF THIS ORDINANCE TO BE  
8 SENT TO THE STATE OF FLORIDA DEPARTMENT OF REVENUE; AND PROVIDING  
9 FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE.

10 (Sponsored by the Board of County Commissioners)  
12

13 WHEREAS, Section 336.025, Florida Statutes, authorizes county governments to  
14 levy various local option fuel taxes for a period not to exceed thirty (30) years upon every  
15 gallon of motor fuel sold in the county and taxed under the provisions of Part I of  
16 Chapter 206 of the Florida Statutes;

17 WHEREAS, under this authority, the Broward County Board of County  
18 Commissioners (the "Board") levied a three-cent (\$.03) local option fuel tax on every  
19 gallon of motor fuel sold in Broward County (the "Three-cent Gas Tax") to be effective  
20 from January 1, 1994;

21 WHEREAS, the Board's levy of the Three-cent Gas Tax expires on December 31,  
22 2023;

WHEREAS, Broward County and the eligible municipalities, representing a majority of the population of the incorporated areas within the County, have executed a new interlocal agreement establishing the method of distributing the proceeds of the Three-cent Gas Tax from January 1, 2024, through December 31, 2053;

WHEREAS, the Board desires to amend Sections 31½-38 and 31½-42 of the Broward County Code of Ordinances ("Code") to relevy the Three-cent Gas Tax and reestablish the distribution formula from and including January 1, 2024, through December 31, 2053; and

WHEREAS, the Board finds that the revisions to the Code as set forth herein are necessary and in the best interest of Broward County,

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. Section 31½-38 of the Broward County Code of Ordinances is hereby amended to read as follows:

**Sec. 31½-38. Imposed and effective date.**

(a) There is hereby imposed a three-cent (\$.03) ~~motor fuel~~ local option fuel tax upon every gallon of motor fuel sold in Broward County and taxed under the provisions of § Section 336.025, Florida Statutes. The ~~additional three-cent (\$.03) local option gas fuel tax on motor fuel~~ imposed by this subsection shall be effective from ~~January 1, 1994,~~ to ~~December 31, 2024,~~ both inclusive and including January 1, 2024, through December 31, 2053.

...

Section 2. Section 31½-42 of the Broward County Code of Ordinances is hereby amended to read as follows:

**Sec. 31½-42. Distribution of tax.**

(a) Distribution of the three-cent tax. The proceeds of the ~~additional three-cent~~ (\$03) local option ~~gas fuel~~ tax on motor fuel hereby imposed shall be divided and distributed by the State of Florida Department of Revenue, Forty-eight and Seventy-three One-hundredths percent (48.73%) to the County and Fifty-one and Twenty-seven One-hundredths percent (51.27%) to the eligible municipalities ~~in accordance with the distribution formula set forth in the interlocal agreements which shall be amended each year prior to July 1, between Broward County and eligible municipalities located in Broward County representing a majority of the incorporated area population within Broward County.~~ With regard to the proceeds to be distributed to the eligible municipalities:

- (1) Such distribution shall be based upon the annual Bureau of Economic and Business Research ("BEBR") population figures as of April 1 of each year;  
and
- (2) By July 1 of each year, Broward County shall forward the finalized BEBR population figures to the State of Florida Department of Revenue for the purpose of distributing the eligible municipalities' share of the proceeds of the local option fuel tax.

...

Section 3. A certified copy of this Ordinance shall be furnished to the State of Florida Department of Revenue within ten (10) days after enactment of this Ordinance.

68           Section 4.     Severability.

69           If any portion of this Ordinance is determined by any court to be invalid, the invalid  
70 portion will be stricken, and such striking will not affect the validity of the remainder of this  
71 Ordinance. If any court determines that this Ordinance, in whole or in part, cannot be  
72 legally applied to any individual, group, entity, property, or circumstance, such  
73 determination will not affect the applicability of this Ordinance to any other individual,  
74 group, entity, property, or circumstance.

75           Section 5.     Inclusion in the Broward County Code of Ordinances.

76           It is the intention of the Board of County Commissioners that the provisions of this  
77 Ordinance become part of the Broward County Code of Ordinances as of the effective  
78 date. The sections of this Ordinance may be renumbered or relettered and the word  
79 “ordinance” may be changed to “section,” “article,” or such other appropriate word or  
80 phrase to the extent necessary in order to accomplish such intention.

81           Section 6.     Effective Date.

82           This Ordinance is effective as of the date provided by law.

ENACTED MAY 23, 2023

FILED WITH THE DEPARTMENT OF STATE MAY 25, 2023

EFFECTIVE     MAY 25, 2023

Approved as to form and legal sufficiency:  
Andrew J. Meyers, County Attorney

By: /s/ Christina A. Price                      04/17/2023  
Christina A. Price                               (date)  
Assistant County Attorney

By: /s/ Annika E. Ashton                      04/17/2023  
Annika E. Ashton                               (date)  
Deputy County Attorney

04/17/2023

Coding: Words ~~stricken~~ are deletions from existing text. Words underlined are additions to existing text.