

ORDINANCE NO. 2021- 37

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF WAKULLA COUNTY, FLORIDA, AMENDING SECTION 29.082 OF THE WAKULLA COUNTY CODE OF ORDINANCES RELATING TO THE PUBLIC SERVICE TAX; AMENDING THE PUBLIC SERVICE TAX RATE; PROVIDING FINDINGS; PROVIDING FOR NOTICE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

RECITALS:

WHEREAS, the Board of County Commissioners of Wakulla County ("Board") adopted Article VI, Chapter 29 of the Wakulla County Code of Ordinances ("Code") to impose the Public Service Tax authorized in Section 166.231, Florida Statutes; and

WHEREAS, Section 29.082 of the Code currently imposes a tax rate of 7% on electricity, metered or bottled gas, and water and a rate of 2.8 cents per gallon on fuel oil sold within the unincorporated area of Wakulla County ("County"); and

WHEREAS, the Public Service Tax is eligible to be levied at a maximum rate of 10% on electricity, metered or bottled gas, and water and a rate of 4 cents per gallon on fuel oil; and

WHEREAS, the use of the Public Service Tax to help fund essential County services and facilities allows the Board to rely on more diverse revenue sources with a broader tax base than mere reliance on ad valorem revenues; and

WHEREAS, the Board now desires to increase the rate of the Public Service Tax levied within the unincorporated areas of the County.

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

SECTION 1. INCORPORATION OF RECITALS. The above recitals are true and correct and are hereby incorporated by reference.

SECTION 2. AMENDMENT OF SECTION 29.082 OF THE WAKULLA COUNTY CODE OF ORDINANCES. The Board hereby amends section 29.082 of the Wakulla County Code of Ordinances, as follows:

Sec. 29.082. - Levy, when payable.

(a) There is hereby levied by Wakulla County against each and every purchase of electricity, metered or bottled gas, and water within the unincorporated area of the county, a public service tax at a rate of ~~seven~~ nine

percent (9%) on the payments received by the seller. Additionally, there is hereby levied by Wakulla County against each and every purchase of fuel oil within the unincorporated area of the county, a public service tax at a rate of ~~2.8~~ 3.6 cents per gallon.

(b) The public service tax shall be paid by the purchaser to the seller of such electricity, metered or bottled gas, water, and fuel oils at the time of paying the charge therefore to the seller.

[underline indicates additions; ~~strikethrough~~ indicates deletions]

SECTION 3. NOTICE. No later than December 2, 2021, the County Administrator shall provide notice of the revised Public Service Tax rates in accordance with Section 166.233, Florida Statutes.

SECTION 4. CODIFICATION IN THE CODE OF ORDINANCES. It is the intention of the Board, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Wakulla County Code of Ordinances, and that the sections of this Ordinance may be renumbered to accomplish such intent.

SECTION 5. SEVERABILITY. Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof other than the part declared to be invalid.

SECTION 6. EFFECTIVE DATE.

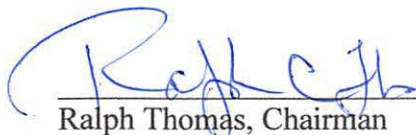
(A) A certified copy of this Ordinance shall be filed with the Department of State within 10 days after its enactment by the Board and shall take effect as provided by law.

(B) The increase to the Public Service Tax rates adopted in Section 2 hereof shall take effect on April 1, 2022, as provided in law. The existing Public Service Tax rates shall apply until the new rates go into effect.

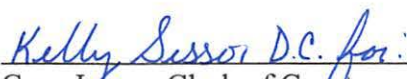
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PASSED AND DULY ENACTED by the Board of County Commissioners of Wakulla County, Florida in regular session, this 15th day of Nov., 2021.

WAKULLA COUNTY
BOARD OF COUNTY COMMISSIONERS


Ralph Thomas, Chairman

ATTEST:


Greg James, Clerk of Court



APPROVED AS TO FORM AND CONTENT:


Heather J. Encinosa, County Attorney



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

November 17, 2021

Mr. Greg James
Clerk of Circuit and County Courts
Wakulla County
3056 Crawfordville Highway
Crawfordville, Florida 32327

Attn: Ms. Kelly Sessor

Dear Mr. James:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Wakulla County Ordinance No. 2021-37, which was filed in this office on November 17, 2021.

Sincerely,

Anya Owens
Program Administrator

AO/lb