

ORDINANCE NO. 2025-04

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA TO EXTEND AND REIMPOSE, THROUGH DECEMBER 31, 2036, THE LEVY OF THE LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN THE COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES, AS AUTHORIZED PURSUANT TO SECTION 336.025(1)(a), FLORIDA STATUTES; PROVIDING LEGISLATIVE FINDINGS; PROVIDING FOR THE TIME PERIOD SAID LOCAL OPTION FUEL TAX IS TO BE LEVIED; PROVIDING FOR DISTRIBUTION OF THE LOCAL OPTION FUEL TAX PROCEEDS; PROVIDING NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CODIFICATION, SEVERABILITY, AND FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 336.025(1)(a), Florida Statutes, provides for the levy of a local option fuel tax of up to six cents upon every gallon of motor fuel and diesel fuel sold in a county and taxed under the provisions of Chapter 206, Florida Statutes (the “Six Cent Local Option Fuel Tax”); and

**WHEREAS**, in accordance with Section 336.025(1)(a), Florida Statutes, Jefferson County, Florida (the “County”) has previously imposed by ordinance such Six Cent Local Option Fuel Tax in varying increments; and

**WHEREAS**, pursuant to Section 336.025(1)(a), Florida Statutes, the County has imposed two cents of the Six Cent Local Option Fuel Tax, as set forth within Section 32-23 of the Jefferson County Code of Ordinances (the “Code”), which is currently set to expire on December 31, 2025, and the County is authorized to continue its current levy for a period not to exceed thirty (30) years; and

**WHEREAS**, pursuant to Section 336.025(1)(a), Florida Statutes, the County has imposed two cents of the Six Cent Local Option Fuel Tax, as set forth within Section 32-24 of the Jefferson County Code of Ordinances (the “Code”), which is currently set to expire on December 31, 2025, and the County is authorized to continue its current levy for a period not to exceed thirty (30) years; and

**WHEREAS**, the County has relied on these local option fuel tax revenues to provide ongoing road maintenance, road improvements, and critical road paving projects, and the Board of County Commissioners (“Board”) finds that it is in the best interest of the health, safety, and welfare of the citizens of the County to extend the above-described levy of the Six Cent Local Option Fuel Tax through and including December 31, 2036, which will enable the County to more proactively plan for long-term transportation needs; and

**WHEREAS**, Section 336.025(1)(a), Florida Statutes, provides that a redetermination of the method of distribution of the Six Cent Local Option Fuel Tax be made upon extension of such tax; and

**WHEREAS**, it is the intent of the Board that upon the extension and reimposition of the Six Cent Local Option Fuel Tax provided for herein, the Six Cent Local Option Fuel Tax continue to be distributed to the County and the City of Monticello based upon the historic transportation expenditures of each, as more specifically provided in Section 336.025(4)(a), Florida Statutes.

**NOW THEREFORE**, be it ordained by the Board of County Commissioners of Jefferson County, Florida, as follows:

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

**SECTION 2. AUTHORIZATION FOR LOCAL OPTION FUEL TAX.** This ordinance is authorized by Sections 336.025(1)(a) and (3), Florida Statutes.

**SECTION 3. AMENDMENT OF SECTION 32-33 OF THE JEFFERSON COUNTY CODE OF ORDINANCES.** Section 32-33 of the Jefferson County Code of Ordinances is hereby amended as follows to extend and reimpose the existing levy of the two cent local option fuel tax authorized pursuant to Section 336.025(1)(a), Florida Statutes, through and including December 31, 2036:

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

**Sec. 32-23. Two-cent tax expiring December 31, 2036 ~~2025~~.**

- (a) This section is adopted pursuant to and in accordance with F.S. § 336.025(1)(a), and other applicable law.
- (b) There is hereby imposed a two cent local option gas tax upon every gallon of motor fuel and special fuel sold in Jefferson County and taxed under provisions of F.S. chs. 206 and 336.025(1)(a).
- (c) The tax imposition hereby made shall be effective through and including December 31, 2036. ~~for a period of six years commencing on January 1, 2020, terminating December 31, 2025.~~
- (d) The tax imposed hereby shall be collected and distributed in accordance with the procedures set forth in F.S. § 336.025(2).
- (e) This section was passed to reimpose, extend, and continue the two cent local option gas tax enabled by prior Ordinance 87-01 and extended by prior Ordinances 92-04, 97-01, 02-01, ~~and 07-08, and 2019-080119-01~~, with the effective date of such reimposition and extension ~~imposition and collection~~ being January 1, 2026 ~~2020~~.
- (f) The proceeds of the tax imposed hereby shall be distributed in accordance with the transportation expenditures formula as provided under F.S. § 336.025 (4)(a), as between Jefferson County and City of Monticello, the municipality representing a majority of the population if the incorporated area within Jefferson County.

**SECTION 4. AMENDMENT OF SECTION 32-34 OF THE JEFFERSON COUNTY CODE OF ORDINANCES.** Section 32-34 of the Jefferson County Code of Ordinances is hereby amended as follows to extend and reimpose the existing levy of the two cent local option fuel tax authorized pursuant to Section 336.025(1)(a), Florida Statutes, through and including December 31, 2036:

**Sec. 32-24. Two-cent tax expiring December 31, 2036 ~~2025~~.**

- (a) This section is adopted pursuant to and in accordance with F.S. § 336.025(1)(a) and other applicable law.
- (b) There is hereby imposed an additional two-cent local option gas tax upon every gallon of motor fuel and special fuel sold in the county and taxed under the provisions of F.S. ch. 206 and F.S. § 336.025(1)(a). This tax is in addition to all other taxes imposed.
- (c) Imposition of the two-cents local option tax is extended and reimposed for a period ~~commencing on September 1, 2019 and~~ terminating on December 31, 2036 ~~2025~~. The effective date of such extension and reimposition shall be January 1, 2026.
- (d) The tax imposed hereby shall be collected and distributed in accordance with the procedures set forth in F.S. § 336.025(3). The proceeds of the tax imposed hereby shall be distributed in accordance with the transportation expenditures formula as provided under F.S. § 336.025(4)(a), as between the county and the City of Monticello, the municipality representing a majority of the population of the incorporated area within the county.

**SECTION 5. NOTICE.** The County shall provide notice of the adoption of this Ordinance to the Florida Department of Revenue by sending a certified copy of said Ordinance to the Department of Revenue.

**SECTION 6. SEVERABILITY.** Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court or 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 7. INCLUSION INTO THE JEFFERSON COUNTY CODE OF ORDINANCES.** It is the intent of the Board that the provisions of this Ordinance shall become and be made part of the Jefferson County Code of Ordinances and that the sections of this Ordinance may be renumbered or re-lettered to accomplish that intent.

**SECTION 8. EFFECTIVE DATE.** 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.

**PASSED AND DULY ENACTED** by the Board of County Commissioners of Jefferson County, Florida in regular session, this 1 day of May, 2025.


BOARD OF COUNTY COMMISSIONERS  
OF JEFFERSON COUNTY, FLORIDA

  
Austin Hosford, Chairman

ATTEST:

  
Cecil "Trey" Hightower  
Clerk of the Circuit Court

APPROVED AS TO FORM:

  
Evan Rosenthal, Esq.  
County Attorney