

1 Introduced by Council Member Dennis:  
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4 **RESOLUTION 2021-898**

5 A RESOLUTION ENCOURAGING THE STATE TO ALLOW  
6 LOCAL GOVERNMENTS TO WAIVE THE PROVISIONS OF  
7 SECTIONS 336.025 AND 336.021, *FLORIDA STATUTES*,  
8 TO ALLOW LOCAL GOVERNMENTS THE ABILITY TO  
9 SUSPEND COLLECTION OF LOCAL OPTION GAS TAXES IF  
10 THE STATE SUSPENDS THE STATE GAS TAX FOR A PERIOD  
11 OF TIME THAT IS CONSISTENT WITH THE STATE'S  
12 SUSPENSION; OFFERING FINDINGS AND STATEMENTS OF  
13 FACT; ADDITIONAL APPROVAL AND AUTHORIZATION  
14 REQUIRED TO EXECUTE DOCUMENTS RELATED TO THE  
15 WAIVER OF STATE STATUTES TO SUSPEND COLLECTION  
16 OF THE LOGT AND TRANSFER OF FUNDS TO PREVENT  
17 FUNDING LAPSE; DIRECTING LEGISLATIVE SERVICES  
18 DIVISION TO FORWARD TO THE FLORIDA LEGISLATURE,  
19 THE DUVAL LEGISLATIVE DELEGATION AND THE FLORIDA  
20 DEPARTMENT OF REVENUE; PROVIDING AN EFFECTIVE  
21 DATE.

22  
23 **WHEREAS**, in May 2021, the City Council approved an extension to  
24 the current six-cent local option gas tax and levied a new five-cent  
25 local option gas tax and a one-cent local option gas tax in Ordinance  
26 2021-223-E (with the new five-cent and one-cent taxes together  
27 referred to herein as the "LOGT"); and

28 **WHEREAS**, the City is in the process of implementing the  
29 additional LOGT and executing interlocal agreements with the  
30 municipal corporations within Duval County to begin collection and  
31 disbursement of the LOGT on January 1, 2022; and

1           **WHEREAS**, in recent months following economic conditions related  
2 to the COVID-19 pandemic and supply chain issues affecting the sale  
3 and delivery of products nationally and internationally, the price  
4 of gasoline at the pump has increased in a short period of time; and

5           **WHEREAS**, the Governor of the State of Florida recently announced  
6 that he would propose to temporarily reduce the 26.5-cent per gallon  
7 state gas tax imposed pursuant to Chapter 336, *Florida Statutes*; and

8           **WHEREAS**, the suspension of the state gas tax does not negate  
9 collection of other gas taxes, including the federal gas taxes imposed  
10 at 18.4 cents a gallon and the local option gas tax totaling 12 cents  
11 per gallon (of which 6-cents for LOGT were approved in Ordinance  
12 2021-223-E); and

13           **WHEREAS**, if the Legislature and/or the Governor is successful  
14 in temporarily suspending the state gas tax, the Council believes  
15 that the State should take action to allow waiver of provisions of  
16 Sections 336.025 (pertaining to the 5-cent tax) and 336.021  
17 (pertaining to the 9<sup>th</sup> cent tax), *Florida Statutes*, pertaining to  
18 collection of local option gas taxes so that local governments have  
19 the ability to also temporarily suspend the collection of local option  
20 gas taxes for a period of time consistent with the suspension of the  
21 state gas taxes; and

22           **WHEREAS**, the Council respectfully requests that if the  
23 Legislature and/or the Governor takes action to suspend collection  
24 of the state gas tax upon the residents of Florida that the State  
25 also put in place a mechanism for local governments to waive the  
26 process outlined in Sections 336.025 (pertaining to the 5-cent tax)  
27 and 336.021 (pertaining to the 9<sup>th</sup> cent tax), *Florida Statutes*, and  
28 allow them the ability to do the same to suspend local option gas  
29 taxes; and

30           **WHEREAS**, the Council finds that it is a legitimate public purpose  
31 for the City of Jacksonville to suspend the 6-cent LOGT for a period

1 of time consistent with the State's proposed suspension of the state  
2 gas tax to alleviate some of the hardship that rising gas prices have  
3 taken on the citizens of Jacksonville; and

4 **WHEREAS**, since the Legislature and/or the Governor may act to  
5 suspend the State gas tax as soon as the next several months and the  
6 Council would like to communicate its desire to authorize suspension  
7 of the LOGT collection, if the State allows waiver of the statutory  
8 provisions as to collection, as swiftly as possible to align with the  
9 State action; and

10 **WHEREAS**, in the interest of time, the Council desires to  
11 immediately communicate to the State its desire to temporarily suspend  
12 LOGT collection if the State takes action to suspend the state gas  
13 tax; now therefore,

14 **BE IT ORDAINED** by the Council of the City of Jacksonville:

15 **Section 1. Findings and Statement of Intent.**

16 (a) The above recitals are hereby adopted as the Council's  
17 Findings of Fact; and

18 (b) It is the intent of the Council to communicate to the State  
19 that it supports a temporary waiver of provisions of Sections 336.025  
20 (pertaining to the 5-cent tax) and 336.021 (pertaining to the 9<sup>th</sup> cent  
21 tax), *Florida Statutes*, so that the City of Jacksonville can be  
22 authorized to temporarily suspend collection of the LOGT to align  
23 with any State action that suspends collection of the state gas tax;  
24 and

25 (c) It is further the intent of the Council to act swiftly at  
26 the local level to authorize the City of Jacksonville to take the  
27 necessary steps to immediately suspend collection of the LOGT if the  
28 State authorizes waiver of the statutory provisions regarding  
29 collection for local government gas taxes.

30 **Section 2. Encouraging the State Legislature and/or the**  
31 **Governor, as applicable, to allow local governments to waive certain**

1 **statutory provisions and allow suspension of the collection of local**  
2 **option gas taxes for a period of time consistent with the State**  
3 **suspension of collection of state gas taxes.** Upon approval by the  
4 Legislature or the Governor, as applicable, of a temporary suspension  
5 of the collection of state gas taxes, the Council believes that local  
6 governments should have the ability to waive the provisions of  
7 Sections 336.025 (pertaining to the 5-cent tax) and 336.021  
8 (pertaining to the 9<sup>th</sup> cent tax), *Florida Statutes*, to allow local  
9 governments the option to temporarily suspend the collection of the  
10 local option gas taxes. Therefore, the Council would respectfully  
11 encourage and request that if the State takes action to suspend  
12 collection of the state gas tax upon the residents of Florida that  
13 it also puts in place a mechanism for the waiver of Sections 336.025  
14 (pertaining to the 5-cent tax) and 336.021 (pertaining to the 9<sup>th</sup> cent  
15 tax), *Florida Statutes*, and allow suspension of collection of the  
16 local option gas taxes consistent with the suspension of collection  
17 of state gas taxes.

18 **Section 3. Additional approval and authorization required**  
19 **to execute documents related to the temporary suspension of the local**  
20 **option gas tax and transfer of funds to prevent lapse in funding.**

21 Should the State offer a mechanism to waive the provisions of Sections  
22 336.025 (pertaining to the 5-cent tax) and 336.021 (pertaining to the  
23 9<sup>th</sup> cent tax), *Florida Statutes*, to allow for local governments'  
24 suspension of collection of the local option gas tax consistent with  
25 suspension of the state gas tax, the Council hereby states its intent  
26 to file emergency legislation to authorize the City to execute and  
27 deliver any such documents necessary to effectuate a temporary  
28 suspension of the LOGT consistent with State suspension of state gas  
29 tax, and to authorize the appropriation of funding to prevent any  
30 lapses in funding from budgeted LOGT fund sources.

31 **Section 4. Directing Legislative Services Division to**

1 **Forward to the State Governor and Legislature, the Duval Legislative**  
2 **Delegation, and the Florida Department of Revenue.** The Legislative  
3 Services Division is directed to send an electronic copy of this  
4 Ordinance upon enactment to the Governor, the Senate President and  
5 the Speaker of the House of the Florida Legislature, the members of  
6 the Duval Legislative Delegation, and the Florida Department of  
7 Revenue.

8 **Section 5. Effective Date.** This ordinance shall become  
9 effective upon signature by the Mayor or upon becoming effective  
10 without the Mayor's signature.

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12 Form Approved:

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14           /s/ Paige H. Johnston          

15 Office of General Counsel

16 Legislation prepared by: Paige H. Johnston

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