

1 Introduced by Council Member Dennis:
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4 **ORDINANCE 2021-885**

5 AN ORDINANCE APPROVING AND AUTHORIZING THE
6 MAYOR, OR HIS DESIGNEE, AND THE CORPORATION
7 SECRETARY TO PURSUE OR SEEK WAIVER OF COLLECTION
8 OF THE LOCAL OPTION GAS TAX WITHIN THE 2021-2022
9 BUDGET YEAR CONSISTENT WITH A PERIOD OF TIME TO
10 ALIGN WITH THE STATE SUSPENSION OF THE STATE GAS
11 TAX COLLECTION SHOULD THE STATE ALLOW FOR WAIVER
12 OF THE PROVISIONS OF SECTION 336.025 AND
13 336.021, *FLORIDA STATUTES*, SO THAT LOCAL
14 GOVERNMENTS HAVE THE ABILITY TO SUSPEND
15 COLLECTION OF LOCAL OPTION GAS TAXES; OFFERING
16 FINDINGS AND STATEMENTS OF FACT; DIRECTING
17 LEGISLATIVE SERVICES DIVISION TO FORWARD TO THE
18 FLORIDA LEGISLATURE, THE DUVAL LEGISLATIVE
19 DELEGATION, AND THE FLORIDA DEPARTMENT OF
20 REVENUE; PROVIDING AN EFFECTIVE DATE.
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22 **WHEREAS**, in May 2021, the City Council approved an extension to
23 the current six-cent local option gas tax and levied a new five-cent
24 local option gas tax and a one-cent local option gas tax (with the
25 new five-cent and one-cent taxes together referred to herein as the
26 "LOGT") in Ordinance 2021-223-E; and

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

31 **WHEREAS**, in recent months following economic conditions related

1 to the COVID-19 pandemic and supply chain issues affecting the sale
2 and delivery of products nationally and internationally, the price
3 of gasoline at the pump has increased in a short period of time; and

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

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

11 **WHEREAS**, if the State temporarily suspends the state gas tax and
12 creates a mechanism for local governments to waive the provisions of
13 Sections 336.025 (pertaining to the 5-cent tax) and 336.021
14 (pertaining to the 9th cent tax), *Florida Statutes*, for the collection
15 of local option gas taxes, the Council has indicated a desire to also
16 initiate the process to temporarily suspend the collection of the
17 LOGT; and

18 **WHEREAS**, the Council finds that it is a legitimate public purpose
19 for the City of Jacksonville to suspend the 6-cent LOGT for a period
20 of time consistent with the State's suspension of the state gas tax
21 to alleviate some of the hardship that rising gas prices have taken
22 on the citizens of Jacksonville; and

23 **WHEREAS**, in the interest of time, the Council desires to
24 immediately authorize the City of Jacksonville to take initial action
25 to temporarily suspend LOGT collection if the State takes action to
26 suspend the state gas tax and authorizes local governments to waive
27 provisions of Sections 336.025 and 336.021, *Florida Statutes*, and
28 suspend collection of local option gas taxes; now therefore,

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

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

31 (a) The above recitals are hereby adopted as the Council's

1 Findings of Fact; and

2 (b) It is the intent of Council, if authorized by the State,
3 to take immediate action to waive provisions of Florida Statutes and
4 align suspension of the LOGT with any State action that suspends
5 collection of the state gas tax.

6 **Section 2. Approval and Authorization to Mayor and City**
7 **Administration to seek or pursue waiver of collection of LOGT during**
8 **the 2021-2022 fiscal year for a period of time consistent with State**
9 **suspension of state gas taxes to the temporary suspension of the LOGT**
10 **if State allows local governments to suspend collection of local**
11 **option gas taxes.** During the 2021-2022 fiscal year, should the State
12 suspend collection of state gas taxes and provide a mechanism for
13 local governments to waive the provisions of Section 336.025 and
14 336.021, *Florida Statutes*, to suspend collection of the LOGT, the
15 Mayor, or his designees within the Administration, and the Corporation
16 Secretary are hereby authorized to pursue or seek waiver of collection
17 of the LOGT for a period of time consistent with the suspension of
18 collection of state gas taxes. Subsequent emergency legislation will
19 be filed to authorize execution of documents related to such action
20 and to authorize the appropriation of funding, if necessary, to
21 prevent any lapses in funding from budgeted LOGT fund sources.

22 **Section 3. Directing Legislative Services Division to Forward**
23 **to the State Governor and Legislature, the Duval Legislative**
24 **Delegation, and the Florida Department of Revenue.** The Legislative
25 Services Division is directed to send an electronic copy of this
26 Ordinance upon enactment to the Governor, the Senate President and
27 the Speaker of the House of the Florida Legislature, the members of
28 the Duval Legislative Delegation, and the Florida Department of
29 Revenue.

30 **Section 4. Effective Date.** This ordinance shall become
31 effective upon signature by the Mayor or upon becoming effective

1 without the Mayor's signature.

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3 Form Approved:

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/s/ Paige H. Johnston

6 Office of General Counsel

7 Legislation prepared by: Paige H. Johnston

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