

Prepared by and Return to:
John C. Sawyer, Jr., Esquire
Office of General Counsel
117 West Duval Street, Suite 480
Jacksonville, Florida 32202

**AMENDED AND RESTATED INTERLOCAL AGREEMENT REGARDING LOCAL
OPTION GAS TAXES AMONG THE CITY OF JACKSONVILLE, THE CITY OF
ATLANTIC BEACH, THE CITY OF JACKSONVILLE BEACH, THE CITY OF
NEPTUNE BEACH, AND THE TOWN OF BALDIN**

THIS AMENDED AND RESTATED INTERLOCAL AGREEMENT (hereinafter referred to as the “Agreement”) is made and entered into as of the _____ day of _____, 2021 by and among the below-listed parties and shall become effective upon filing with the Clerk of the Circuit and County Courts, as herein provided (the “Effective Date”) (collectively, the “Cities” or individually, a “City”).

WITNESSETH:

WHEREAS, in June of 1983 the City previously entered into that certain Interlocal Agreement, as replaced and superseded by that certain Interlocal Agreement dated June 28, 1985 (the “Initial Agreement”), regarding the distribution formula for dividing the proceeds of a six-cent local option gas tax (the “Six-Cent Local Option Gas Tax”) sold in Duval County and taxed under the provisions of Chapter 206, Florida Statutes, as authorized to be imposed by the governing body of Duval County by Section 336.025, Florida Statutes; and

WHEREAS, the Council (“Council”) of the City of Jacksonville (“County”) acting as the governing body of Duval County, Florida, pursuant to Ordinance 2021-202, proposes to levy an additional local option gas taxes, also known as local option fuel taxes, pursuant to Section 336.025(1)(b), Florida Statutes, known generally as a 5-Cent Gas Tax (the “5-Cent Local Option Gas Tax”) on every gallon of motor fuel sold in Duval County, exclusive of diesel fuel; and

WHEREAS, Section 336.025(1)(b)(2), Florida Statutes, authorizes the County to enter into interlocal agreements with one or more municipalities located within Duval County, representing a majority of the population of the incorporated area within the county, setting forth a distribution formula for dividing the entire proceeds of the local option fuel taxes among county government and all eligible municipalities within the county; and

WHEREAS, the Cities are desirous of entering into this Agreement with each other and with the County to amend the Initial Agreement in order to restate the formula for the

distribution of the previously imposed Six-Cent Local Option Gas Tax and to set forth a formula for the distribution of the Five-Cent Local Option Gas Tax, should any or all of such local option fuel taxes be approved or amended by Council.

NOW, THEREFORE, IN CONSIDERATION of the mutual covenants herein contained and for other good and valuable consideration, the legal sufficiency of which is acknowledged by the parties, the parties agree as follows:

1. **Recitals.** The foregoing recitals are true and correct and are hereby incorporated herein by this reference.

2. **Authority.** This Agreement is entered into by County and Cities pursuant to the authority provided by Section 336.025, Florida Statutes, and Section 163.01, Florida Statutes.

3. **Construction of Agreement.** Except as expressly modified herein, the Initial Agreement remains unmodified and in full force and effect.

4. **Extension of Six-Cent Local Option Gas Tax.** County and Cities agree that, in accordance with Ordinance 2021-202-E, the Six-Cent Local Option Gas Tax shall be extended for fuel sales starting on September 1, 2036, and continuing for fuel sales through August 31, 2046, and during said ten-year period shall be allocated as set forth in the Initial Agreement. The foregoing provisions of this Agreement have no effect on the allocation of the Six-Cent Local Option Gas Tax for fuel sales through August 31, 2036.

5. **Imposition of Additional Five-Cent Local Option Gas Tax.** County and the Cities acknowledge and agree that, pursuant to Ordinance 2021-202-E, the City has levied the 5-Cent LOGT authorized pursuant to Section 206.41(1)(e), *Florida Statutes* (for a total of eleven cents (\$0.11) of Local Option Fuel Tax levied pursuant to Section 206.41(1)(e), *Florida Statute*, for fuel sales starting on January 1, 2022, and continuing for fuel sales through December 31, 2052, and during said period those taxes shall be allocated in the same manner as provided for the Six-Cent Local Option Gas Tax as provided for in the Initial Agreement. For purposes of clarity, the 5-Cent Local Option Gas Tax and 9th-Cent Local Option Gas Tax do not apply to sales of diesel fuel.

6. **Uses of Proceeds from Five-Cent Local Option Gas Tax.** Proceeds from the Five-Cent Local Option Gas Tax shall be utilized only for transportation expenditures, as that term is set forth in Section 336.025(1)(b)(3), Florida Statutes and as defined in Section 336.025(7), Florida Statutes.

7. **Severability.** If any part of this Agreement is found by a court of competent Jurisdiction to be unlawful or otherwise unenforceable, such part shall be deemed to be severed from this Agreement and the remaining parts shall continue to have full force and effect.

8. **Section Headings.** All section headings used in this Agreement have been

inserted for convenience only. Such section headings shall not be used in the interpretation or construction of the text of this Agreement.

9. **Construction.** The parties acknowledge that they have had meaningful input into the terms and conditions contained in this Agreement. Therefore any doubtful or ambiguous provisions contained herein shall not be construed against the party who physically prepared this Agreement. The rule sometimes referred to as "*Fortius Contra Proferentum*" shall not be applied to the interpretation of this Agreement.

10. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties hereto for their responsibilities with respect to the Event. No statement, representation, writing, understanding, agreement, course of action or course of conduct, made by any party, or any representative of any party, which is not expressed herein shall be binding. All changes to, additions to, modifications of, or amendment to this Agreement, or any of the terms, provisions and conditions hereof, shall be binding only when in writing and signed by the authorized officer, agent or representative of each of the parties hereto.

11. **Counterparts.** This Agreement, and all amendments thereto, may be executed in several counterparts, each of which shall be deemed an original, and all of such counterparts together shall constitute one and the same instrument. Delivery of a counterpart by electronic means shall be valid and enforceable for all purposes.

[Remainder of page is intentionally left blank. Signature page follows immediately.]

IN WITNESS WHEREOF, the City of Jacksonville, by and through its respective authorized representatives has caused this Agreement to be executed on the day and year first above written.

ATTEST:

CITY OF JACKSONVILLE

By: _____
Name: James R. McCain, Jr.
Title: Corporation Secretary

By: _____
Name: Lenny Curry
Title: Mayor

Form Approved:

Office of General Counsel

IN WITNESS WHEREOF, the City of Atlantic Beach, by and through its respective authorized representatives has caused this Agreement to be executed on the day and year first above written.

ATTEST:

CITY OF ATLANTIC BEACH

By: _____
Donna L. Bartle, City Clerk
800 Seminole Road
Atlantic Beach, FL 32233

By: _____
Joe Gerrity, City Manager
800 Seminole Road
Atlantic Beach, FL 32233

IN WITNESS WHEREOF, the City of Jacksonville Beach, by and through its respective authorized representatives has caused this Agreement to be executed on the day and year first above written.

ATTEST:

CITY OF JACKSONVILLE BEACH

By: _____
Laurie Scott, City Clerk
11 North 3rd Street
Jacksonville Beach, FL 32250

By: _____
Charlie Latham, Mayor
11 North 3rd Street
Jacksonville Beach, FL 32250

By: _____
Mike Staffopoulos, City Manager
11 North 3rd Street
Jacksonville Beach, Florida 32250

IN WITNESS WHEREOF, the City of Neptune Beach, by and through its respective authorized representatives has caused this Agreement to be executed on the day and year first above written.

ATTEST:

CITY OF NEPTUNE BEACH

By: _____
Catherine Ponson, City Clerk
116 1st Street
Neptune Beach, FL 32266

By: _____
Andrew E. Hyatt, City Manager
116 1st Street
Neptune Beach, FL 32266

ATTEST:

TOWN OF BALDWIN

Town Clerk
Form Approved:

By: _____
Name Printed: Sean T. Lynch
Its: Mayor

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