

1 Introduced by Council Member Dennis:
2
3

4 **ORDINANCE 2021-**

5 AN ORDINANCE APPROVING AND AUTHORIZING THE
6 MAYOR, OR HIS DESIGNEE, AND THE CORPORATION
7 SECRETARY TO PURSUE OR SEEK WAIVER OF
8 COLLECTION OF THE LOCAL OPTION GAS TAX WITHIN
9 THE 2021-2022 BUDGET YEAR CONSISTENT WITH A
10 PERIOD OF TIME TO ALIGN WITH THE STATE
11 SUSPENSION OF THE STATE GAS TAX COLLECTION
12 SHOULD THE STATE ALLOW FOR WAIVER OF THE
13 PROVISIONS OF SECTION 336.025 AND 336.021,
14 FLORIDA STATUTES, SO THAT LOCAL GOVERNMENTS
15 HAVE THE ABILITY TO SUSPEND COLLECTION OF
16 LOCAL OPTION GAS TAXES; OFFERING FINDINGS AND
17 STATEMENTS OF FACT; DIRECTING LEGISLATIVE
18 SERVICES DIVISION TO FORWARD TO THE FLORIDA
19 LEGISLATURE, THE DUVAL LEGISLATIVE DELEGATION,
20 AND THE FLORIDA DEPARTMENT OF REVENUE;
21 PROVIDING AN EFFECTIVE DATE.
22

23 **WHEREAS**, in May 2021, the City Council approved an extension
24 to the current six-cent local option gas tax and levied a new five-
25 cent local option gas tax and a one-cent local option gas tax (with
26 the new five-cent and one-cent taxes together referred to herein as
27 the "LOGT") in Ordinance 2021-223-E; 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
2 related to the COVID-19 pandemic and supply chain issues affecting
3 the sale and delivery of products nationally and internationally,
4 the price of gasoline at the pump has increased in a short period
5 of time; and

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

10 **WHEREAS**, the suspension of the state gas tax does not negate
11 collection of other gas taxes, including the federal gas taxes
12 imposed at 18.4 cents a gallon and the LOGT totaling 12 cents per
13 gallon (of which 6-cents for LOGT were approved in Ordinance 2021-
14 223-E); and

15 **WHEREAS**, if the State temporarily suspends the state gas tax
16 and creates a mechanism for local governments to waive the
17 provisions of Sections 336.025 (pertaining to the 5-cent tax) and
18 336.021 (pertaining to the 9th cent tax), *Florida Statutes*, for the
19 collection of local option gas taxes, the Council has indicated a
20 desire to also initiate the process to temporarily suspend the
21 collection of the LOGT; and

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

27 **WHEREAS**, in the interest of time, the Council desires to
28 immediately authorize the City of Jacksonville to take initial
29 action to temporarily suspend LOGT collection if the State takes
30 action to suspend the state gas tax and authorizes local
31 governments to waive provisions of Sections 336.025 and 336.021,

1 *Florida Statutes*, and suspend collection of local option gas taxes;
2 now therefore,

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

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

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

7 (b) It is the intent of Council, if authorized by the State,
8 to take immediate action to waive provisions of *Florida Statutes*
9 and align suspension of the LOGT with any State action that
10 suspends collection of the state gas tax.

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

28 **Section 3. Directing the forwarding to State Governor and**
29 **Legislature, the Duval Legislative Delegation, and the Florida**
30 **Department of Revenue.** The Legislative Services Division is
31 directed to send an electronic copy of this Ordinance upon

1 enactment to the Governor, the Senate President and the Speaker of
2 the House of the Florida Legislature, the members of the Duval
3 Legislative Delegation, and the Florida Department of Revenue.

4 **Section 4. Effective Date.** This ordinance shall become
5 effective upon signature by the Mayor or upon becoming effective
6 without the Mayor's signature.

7
8 Form Approved:

9
10 _____
11 Office of General Counsel

12 Legislation prepared by: Paige H. Johnston

13 GC-#1469910-v2-Dennis_LOGT_Reso_State.doc