

## **Business Impact Estimate Directions**

The Business Impact Estimate Form, attached to these directions must be filled out at the time of drafting of any proposed ordinance, unless the proposed ordinance is on the exemption list below. The completed Business Impact Estimate must be posted on the County's website at the time the advertisement for the proposed ordinance is published.

The following proposed ordinances are exempt and do not require a Business Impact Estimate:

1. Ordinances required for compliance with federal or state law or regulation;
2. Ordinances relating to the issuance or refinancing of debt;
3. Ordinances relating to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
4. Ordinances required to implement a contract or an agreement, including, but not limited to, any federal, state, local or private grant, or other financial assistance accepted by a county government;
5. Emergency Ordinances;
6. Ordinances relating to procurements; or
7. Ordinances enacted to implement the following:
  - a. Development orders and development permits, as those terms are defined in s. 163.3164, and development agreements, as authorized by the Florida Local Government Development Agreement Act under ss. 163.3220-163.3243;
  - b. Comprehensive plan amendments and land development regulation amendments initiated by an application by a private party other than the county;
  - c. §§ 190.005 and 190.046, Fla. Stat. Community Development Districts;
  - d. § 553.73, Fla. Stat. relating to the Florida Building Code; or
  - e. § 633.202, Fla. Stat. relating to the Florida Fire Prevention Code.

Legal citation: § 125.66(3) (a) – (c), Fla. Stat. and § 166.041(4)(a)-(c), Fla. Stat.

## **BUSINESS IMPACT ESTIMATE FORM**

Posted To Webpage April 11, 2025

This Business Impact Estimate is given as it relates to the proposed ordinance titled:

**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.**

### **Part I.**

Summary of the proposed ordinance and statement of public purpose<sup>1</sup>:

Counties may impose up to twelve cents of local option motor fuel taxes, eleven cents of which must be shared with municipalities.

The statutes divide the twelve cents of optional motor fuel taxes into three categories: the original six cents motor fuel tax authorized by section 336.025(1)(a), Florida Statutes (the "Original Six Cents Gas Tax"); the five cents tax authorized by section 336.025(1)(b), Florida Statutes, as created in the Environmental Lands Management ("ELMS") legislation, Chapter 93-206, Laws of Florida (the "ELMS Five Cents Gas Tax"); and the penny tax authorized by section 336.021, Florida Statutes, now titled the "Ninth Cent."

Currently, the County has imposed all twelve cents of local option motor fuel taxes. Four cents of the Original Six Cents Gas Tax are set to expire on December 31, 2025. In order to renew and extend the tax, the County must adopt an ordinance and notify the Department of Revenue prior to October 1. The County may extend the imposition of the tax for up to an additional 30 years.

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<sup>1</sup> Address the public purpose to be served by the proposed ordinance, such as serving the public health, safety, morals, and welfare of the County.

The attached ordinance would extend the levy of the four cents of the Original Six Cents Gas Tax are set to expire on December 31, 2025 through December 31, 2036, which lines up with the expiration date of the other two cents of the Original Six Cents Gas Tax currently levied by the County (see Section 32-21, Code). However, as noted above, the County has the discretion to extend the imposition of the tax for up to an additional 30 years, or through December 31, 2055.

Proceeds of the Original Six Cents Gas Tax must be shared with the City of Monticello by law. State statute requires that such proceeds be shared based upon an interlocal agreement between the County and the City or based upon the historic transportation expenditures of each, as more specifically provided in Section 336.025(4)(a), Florida Statutes. Currently, no such interlocal agreement exists between the City and the County and therefore revenue sharing is accomplished through historic transportation expenditures. The draft ordinance re-affirms this method of revenue sharing.

## **Part II.**

Estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the County: *(fill out subsections a-c as applicable, if not applicable write "N/A")*

- a. Estimate of direct compliance costs that businesses may reasonably incur if the proposed ordinance is enacted:

The Ordinance does not create a direct compliance cost to businesses.

- b. Identification of any new charges or fees on businesses subject to the proposed ordinance, or for which businesses will be financially responsible; and

There are no new charges or fees.

- c. An estimate of the County's regulatory costs, including an estimate of revenues from any new charges or fees that will be imposed on businesses to cover such costs.

The annual estimated revenue from levying this tax is \$700,000.

## **Part III.**

Good Faith Estimate of the number of businesses likely to be impacted by the ordinance:

Not applicable