



RESOLUTION 2025-02

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, APPROVING THE INTERLOCAL AGREEMENT WITH PALM BEACH COUNTY TO REDETERMINE, RE-ADOPT AND RATIFY THE EXISTING DISTRIBUTION FORMULA FOR THE SIX (6) CENT LOCAL OPTION FUEL TAX; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Highland Beach, Florida, (“**Town**”) is a municipality of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes, and its Town Charter, including the power and authority to enter into Interlocal Agreements with Palm Beach County; and

WHEREAS, Section 336.025(1)(a), *Florida Statutes* (STATUTE) authorizes a one (1), two (2), three (3), four (4), five (5), and/or six (6) cent local option fuel tax to be levied upon the sale of every gallon of motor fuel and special fuel within the COUNTY; and

WHEREAS, pursuant to the STATUTE, in 1995, the COUNTY re-levied the six (6) cent local option fuel tax (TAX) for a 30 year term, as provided in County Code Chapter 17, Article I, Section 17-3 (1995 ORDINANCE). Pursuant to the STATUTE and prior to enacting the 1995 ORDINANCE, the COUNTY established by interlocal agreement with various municipalities, including the Town, representing a majority of the population of the incorporated area within the COUNTY, the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY (collectively, 1995 INTERLOCAL AGREEMENT); and

WHEREAS, the 1995 ORDINANCE and the 1995 INTERLOCAL AGREEMENT will, by their own terms and in accordance with the STATUTE, terminate on August 31, 2025; and

WHEREAS, the COUNTY desires to once again re-levy and re-impose the TAX for a new 30 year term pursuant to the STATUTE, and enter into an Interlocal Agreement to redetermine the distribution formula for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY, including the Town; and

WHEREAS, representatives of the COUNTY and the various municipalities, utilizing the Palm Beach County League of Cities, Inc., (LEAGUE) have met and negotiated mutually

acceptable terms and conditions for this Interlocal Agreement, which terms are set forth herein;
and

WHEREAS, once effective, this Interlocal Agreement re-adopts and ratifies the distribution formula currently in effect for dividing the entire proceeds of the TAX among the COUNTY and all eligible municipalities within the COUNTY, including the Town:

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, AS FOLLOWS:

Section 1. The foregoing recitals are hereby affirmed and ratified as being true and correct and incorporated herein by reference.

Section 2. The Town Commission hereby approves the Interlocal Agreement to Redetermine, Re-Adopt and Ratify Existing Distribution Formula for Six (6) Cent Local Option Fuel Tax, a true and correct copy of which is attached hereto and made a part hereof as **Exhibit A**, and authorizes the Mayor to execute the Interlocal Agreement on behalf of the Town and to take any and all further action as the Mayor may deem necessary to carry out the terms and intent of this Resolution.

Section 3. This Resolution shall become effective immediately upon adoption.

DONE AND ADOPTED by the Town Commission of the Town of Highland Beach, Florida, this 4th day of February 2025.

Natasha Moore, Mayor

ATTEST:

**REVIEWED FOR LEGAL
SUFFICIENCY:**

Lanelda Gaskins, MMC
Town Clerk

Leonard G. Rubin, Town Attorney

VOTES:

YES NO

Mayor Natasha Moore
Vice Mayor David Stern
Commissioner Evalyn David
Commissioner Donald Peters
Commissioner Judith Goldberg