

BUSINESS IMPACT ESTIMATE

This form should be included in agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the County's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: (Local Option Gas Tax)

AN ORDINANCE OF ESCAMBIA COUNTY, FLORIDA AMENDING VOLUME I, CHAPTER 90, ARTICLE V, SECTIONS 90-201 AND SECTION 90-206 OF THE ESCAMBIA COUNTY CODE OF ORDINANCES; PROVIDING FOR AN EXTENSION OF THE SIX (6) CENT LOCAL OPTION GAS TAX FOR A PERIOD OF TEN (10) YEARS COMMENCING ON JANUARY 1, 2027; CONFIRMING GEOGRAPHIC SCOPE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.

As indicated below, the County has determined that the following exception(s) to the Business Impact Estimate requirement apply to the above-referenced proposed ordinance.

- ☐ The proposed ordinance is required for compliance with federal or state law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☒ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is 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 the County;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The proposed ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Development orders and development permits, as those terms are defined in Section 163.3164, Florida Statutes, and development agreements, as authorized by the Florida Local Government Development Agreement Act pursuant to §§ 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. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
- d. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
- e. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

Notwithstanding the application of the exemption(s) noted above, or in the absence of any applicable exemption, the County hereby publishes the following information in accordance with the provisions of Section 125.66(3), Florida Statutes:

1. Summary of the proposed ordinance, including a statement of the public purpose, such as serving the public health, safety, morals, and welfare:

Reimposition of six (6) cent local option fuel tax, first imposed in 1996 and collected each year since, for a period of ten (10) years commencing January 1, 2027, through December 31, 2036. Proceeds shall be utilized for specific transportation expenditures as adopted by the Board of County Commissioners to provide safe, efficient and uninterrupted transportation of people and property from place to place in Escambia County.

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the County, including, if any, the following:

No direct economic impact is anticipated. This action is a reimposition of the fuel tax currently collected by private, for-profit businesses. The amount collected will vary based on the amount of fuel purchased by the customer, whether individual or business.

a) Estimate of direct compliance costs that businesses may reasonably incur:

No additional compliance costs are anticipated.

b) Any new charge or fee imposed on businesses or for which businesses will be responsible:

None.

c) Estimate of the County's regulatory costs, including estimated revenues from any new charges or fees to cover such costs:

None.

3. A good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

The proposed ordinance is a reimposition of an existing fuel tax currently collected by businesses and should not result and any additional impact.

4. Additional information, if any, which may include the methodology used to derive the information above, such as soliciting comments from businesses in the County regarding the potential impact, and any efforts to reduce the potential impact on businesses. If applicable, may also state the proposed ordinance applies to all similarly situated persons (individuals and businesses) and, therefore, does not only impose costs upon businesses.

N/A

Approved as to form and legal sufficiency.

By/Title: Will L. Nelson, CAD

Date: 08-04-2026