

## ORDINANCE NO. 2001-3

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA AMENDING ORDINANCE NO. 2000-2 LEVYING A TAX ON EACH AND EVERY PURCHASE OF ELECTRICITY, METERED OR BOTTLED GAS AND FUEL OILS; SETTING WHEN PAYABLE; ESTABLISHING DUTY OF SELLER TO COLLECT AND SUBMIT RETURN AND FAILURE OF PURCHASER TO PAY; SPECIFYING RECORDS REQUIRED; INSPECTION AND AUDIT; PROVIDING EXEMPTIONS; COMPUTATION OF TAX AND PENALTY; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE THEREFOR.**

**WHEREAS**, the Town Council of the Town of Southwest Ranches adopted Ordinance No. 2000-2 levying a tax on each and every purchase of electricity, metered or bottled gas and fuels oils, on August 24, 2000; and

**WHEREAS**, the Town Council has expressed its intent to amend Ordinance No. 2000-2 to implement a 4¢ per gallon tax on fuel oils in order to comply with Section 166.231(1)(b), Florida Statutes.

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA AS FOLLOWS:**

**Section 1.** That Section 1(a) of Ordinance No. 2000-2 is hereby amended to include a 4¢ per gallon tax on fuel oils and shall read as follows:

**Levy; when payable.**

(a) There is hereby levied by the Town against each and every purchaser or person using electricity, metered or bottled gas (natural, liquefied petroleum gas or manufactured) and fuel oils, within the corporate limits of the Town, a public services tax at a rate of ten percent (10%) on the payments received by the seller **(not exceeding four cents (\$0.04) per gallon for purchases of fuel oil**. The tax shall be paid by the purchaser for the use of the Town, to the seller of such fuel oils, at the time of paying the charge therefor to the seller thereof, but not less than monthly.

**Section 2.** Inclusion in Town Code.

This ordinance, upon passage, shall become a part of and incorporated within the Town Code.

**Section 3. Conflict.**

That all Sections or parts of Sections of the Code of Ordinances, all Ordinances or parts of Ordinances, and all Resolutions, or parts of Resolutions, in conflict are hereby repealed to the extent of such conflict.

**Section 4. Severability.**

Should any section, paragraph, sentence, clause, phrase or other part of this Ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Ordinance as a whole or any portion thereof, other than the part so declared to be invalid.

**Section 5. Effective date.**

This ordinance shall become effective upon passage.

**PASSED ON FIRST READING** on November 9, 2000.

**PASSED ON SECOND READING** on December 14, 2000.

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Mecca Fink, Mayor

Attest:

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Katherine V. Selchan  
Interim Town Clerk

Approved as to Form and Correctness:

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Gary A. Poliakoff, J.D., Town Attorney