

By Representatives Argenziano, Stabins and Bronson

1 A bill to be entitled
2 An act relating to local option fuel taxes;
3 amending s. 336.021, F.S.; providing that the
4 proceeds of the ninth-cent tax on motor fuel
5 and diesel fuel shall be used for
6 transportation expenditures as defined by s.
7 336.025(7), F.S.; amending s. 336.025, F.S.;
8 revising provisions which authorize counties to
9 levy a tax of up to 5 cents on motor fuel;
10 removing the requirement that the
11 transportation expenditures for which the tax
12 proceeds may be used be necessary to meet
13 requirements of the capital improvements
14 element of an adopted comprehensive plan;
15 providing an effective date.

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17 Be It Enacted by the Legislature of the State of Florida:

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19 Section 1. Paragraph (a) of subsection (1) and
20 subsection (3) of section 336.021, Florida Statutes, 1996
21 Supplement, are amended to read:

22 336.021 County transportation system; levy of
23 ninth-cent fuel tax on motor fuel and diesel fuel.--

24 (1)(a) Any county in the state, by extraordinary vote
25 of the membership of its governing body or subject to a
26 referendum, may levy the tax imposed by ss. 206.41(1)(d) and
27 206.87(1)(b) ~~for the purpose of paying the costs and expenses~~
28 ~~of establishing, operating, and maintaining a transportation~~
29 ~~system and related facilities and the cost of acquisition,~~
30 ~~construction, reconstruction, and maintenance of roads and~~

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1 streets. The proceeds of this tax may only be used for
2 transportation expenditures, as defined by s. 336.025(7).

3 (3) It is expressly recognized and declared by the
4 Legislature that the programs for which transportation
5 expenditures are authorized as specified by s. 336.025(7)
6 ~~establishment, operation, and maintenance of a transportation~~
7 ~~system and related facilities and the acquisition,~~
8 ~~construction, reconstruction, and maintenance of roads and~~
9 ~~streets~~ fulfill a public purpose and that payment of the costs
10 and expenses therefor may be made from county general funds,
11 special taxing district funds, or such other funds as may be
12 authorized by special or general law. Counties are authorized
13 to expend the funds received under this section in conjunction
14 with the state or federal government in joint projects.

15 Section 2. Paragraph (b) of subsection (1) of section
16 336.025, Florida Statutes, 1996 Supplement, is amended to
17 read:

18 336.025 County transportation system; levy of local
19 option fuel tax on motor fuel and diesel fuel.--

20 (1)

21 (b) In addition to other taxes allowed by law, there
22 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,
23 3-cent, 4-cent, or 5-cent local option fuel tax upon every
24 gallon of motor fuel sold in a county and taxed under the
25 provisions of part I of chapter 206. The tax shall be levied
26 by an ordinance adopted by a majority plus one vote of the
27 membership of the governing body of the county or by
28 referendum.

29 1. The tax shall be levied before July 1, to be
30 effective January 1 of the following year.

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1 2. The county may, prior to levy of the tax, establish
2 by interlocal agreement with one or more municipalities
3 located therein, representing a majority of the population of
4 the incorporated area within the county, a distribution
5 formula for dividing the entire proceeds of the tax among
6 county government and all eligible municipalities within the
7 county. If no interlocal agreement is adopted before the
8 effective date of the tax, tax revenues shall be distributed
9 pursuant to the provisions of subsection (4). If no
10 interlocal agreement exists, a new interlocal agreement may be
11 established prior to June 1 of any year pursuant to this
12 subparagraph. However, any interlocal agreement agreed to
13 under this subparagraph after the initial levy of the tax or
14 change in the tax rate authorized in this section shall under
15 no circumstances materially or adversely affect the rights of
16 holders of outstanding bonds which are backed by taxes
17 authorized by this paragraph, and the amounts distributed to
18 the county government and each municipality shall not be
19 reduced below the amount necessary for the payment of
20 principal and interest and reserves for principal and interest
21 as required under the covenants of any bond resolution
22 outstanding on the date of establishment of the new interlocal
23 agreement.

24 3. County and municipal governments shall utilize
25 moneys received pursuant to this paragraph only for
26 transportation expenditures ~~needed to meet the requirements of~~
27 ~~the capital improvements element of an adopted comprehensive~~
28 ~~plan.~~

29 (7) For the purposes of this section, "transportation
30 expenditures" means expenditures by the local government from
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1 local or state shared revenue sources, excluding expenditures
2 of bond proceeds, for the following programs:
3 (a) Public transportation operations and maintenance.
4 (b) Roadway and right-of-way maintenance and equipment
5 and structures used primarily for the storage and maintenance
6 of such equipment.
7 (c) Roadway and right-of-way drainage.
8 (d) Street lighting.
9 (e) Traffic signs, traffic engineering, signalization,
10 and pavement markings.
11 (f) Bridge maintenance and operation.
12 (g) Debt service and current expenditures for
13 transportation capital projects in the foregoing program
14 areas, including construction or reconstruction of roads.
15 Section 3. This act shall take effect July 1, 1997.

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18 HOUSE SUMMARY

19 Provides that the proceeds of the ninth-cent tax on motor
20 fuel and diesel fuel shall be used for transportation
21 expenditures as defined by s. 336.025(7), F.S. Revises
22 provisions which authorize counties to levy a tax of up
23 to 5 cents on motor fuel, to remove the requirement that
24 the transportation expenditures for which the tax
25 proceeds may be used be necessary to meet requirements of
26 the capital improvements element of an adopted
27 comprehensive plan.
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