

By Representative K. Smith

1 A bill to be entitled
2 An act relating to local option fuel taxes;
3 amending s. 336.025, F.S.; providing that
4 proceeds of the additional tax on motor fuel
5 for county transportation systems which
6 counties are authorized to levy may be used for
7 paving of graded roads under certain
8 conditions; providing an effective date.

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

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12 Section 1. Paragraph (b) of subsection (1) of section
13 336.025, Florida Statutes, is amended to read:

14 336.025 County transportation system; levy of local
15 option fuel tax on motor fuel and diesel fuel.--

16 (1)

17 (b) In addition to other taxes allowed by law, there
18 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,
19 3-cent, 4-cent, or 5-cent local option fuel tax upon every
20 gallon of motor fuel sold in a county and taxed under the
21 provisions of part I of chapter 206. The tax shall be levied
22 by an ordinance adopted by a majority plus one vote of the
23 membership of the governing body of the county or by
24 referendum.

25 1. The tax shall be levied before July 1, to be
26 effective January 1 of the following year. However, levies of
27 the tax which were in effect on July 1, 1996, and which expire
28 on August 31 of any year may be reimposed effective September
29 1 of the year of expiration.

30 2. The county may, prior to levy of the tax, establish
31 by interlocal agreement with one or more municipalities

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

22 3. County and municipal governments shall utilize
23 moneys received pursuant to this paragraph only for
24 transportation expenditures needed to meet the requirements of
25 the capital improvements element of an adopted comprehensive
26 plan. For purposes of this paragraph, expenditures for the
27 construction of new roads, or the reconstruction or
28 resurfacing of existing paved roads, or the paving of existing
29 graded roads when undertaken in part to relieve or mitigate
30 existing or potential adverse environmental impacts, shall be
31 deemed to increase capacity and such projects shall be

1 included in the capital improvements element of an adopted
2 comprehensive plan. Expenditures for purposes of this
3 paragraph shall not include routine maintenance of roads.

4 Section 2. This act shall take effect upon becoming a
5 law.

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8 HOUSE SUMMARY

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10 Provides that proceeds of the additional tax on motor
11 fuel for county transportation systems which counties are
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13 under certain conditions.
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