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A bill to be entitled
 An act relating to county and municipal taxes on motor fuel; amending ss. 206.60 and 206.605, F.S.; including bicycle paths and pedestrian pathways within authorized uses of proceeds of county and municipal taxes on motor fuel; amending s. 336.025, F.S.; expanding the uses of proceeds from local option fuel taxes on motor fuel and diesel fuel; authorizing certain municipalities to expend a certain gas tax;

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

Section 1. Paragraph (b) of subsection (1) and subsection (4) of section 206.60, Florida Statutes, are amended to read:

206.60 County tax on motor fuel.--

(1) The proceeds of the county fuel tax imposed pursuant to s. 206.41(1)(b) are appropriated for public transportation purposes in the manner following:

(b)1. The Department of Revenue shall, from month to month, distribute the amount allocated to each of the several counties under paragraph (a) to the board of county commissioners of the county, who shall use such funds solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, ~~and~~ bicycle paths, and pedestrian pathways therein; or the reduction of bonded indebtedness of such county or of special road and bridge districts within such county, incurred for road and bridge or other transportation purposes. In the event the powers and duties relating to transportation facilities, roads, ~~and~~



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31 bridges, bicycle paths, and pedestrian pathways usually
32 exercised and performed by boards of county commissioners are
33 exercised and performed by some other or separate county board,
34 such board shall receive the proceeds, exercise the powers, and
35 perform the duties designated in this section to be done by the
36 boards of county commissioners.

37 2. The board of county commissioners of each county, or
38 any separate board or local agency exercising the powers and
39 performing the duties relating to transportation facilities,
40 roads, ~~and~~ bridges, bicycle paths, and pedestrian pathways
41 usually exercised and performed by the boards of county
42 commissioners, shall be assigned the full responsibility for the
43 maintenance of transportation facilities in the county and of
44 roads in the county road system.

45 3. Nothing in this paragraph as amended by chapter 71-212,
46 Laws of Florida, shall be construed to permit the expenditure of
47 public funds in such manner or for such projects as would
48 violate the State Constitution or the trust indenture of any
49 bond issue or which would cause the state to lose any federal
50 aid funds for highway or transportation purposes; and the
51 provisions of this paragraph shall be applied in a manner to
52 avoid such result.

53 (4) It is hereby expressly recognized and declared by the
54 Legislature that all public roads, ~~and~~ bridges, bicycle paths,
55 and pedestrian pathways being constructed or built or which will
56 be hereafter constructed or built, including the acquisition of
57 rights-of-way as incident thereto, either by the Department of
58 Transportation or the several counties of the state, were, are,
59 and will be constructed and built as general public projects and
60 undertakings and that the cost of the construction and building



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61 thereof, including the acquisition of rights-of-way as incident
 62 thereto, was, is, and will be legitimate, proper state expense
 63 incurred for a general public and state purpose. And it is
 64 expressly recognized and declared that the construction,
 65 reconstruction, maintenance, and acquisition of rights-of-way of
 66 all secondary roads are essential to the welfare of the state
 67 and that such roads when constructed, reconstructed, or
 68 maintained, or such rights-of-way when acquired, are and will be
 69 for a general public and state purpose. And the Legislature has
 70 found and hereby declares that for the proper and efficient
 71 construction and maintenance of public highways designated state
 72 roads, it is in the best interest of the state to further
 73 integrate the activities of the Department of Transportation and
 74 the several boards of county commissioners as provided in
 75 subsection (1) in order that both state and local highway needs
 76 may be adequately provided for.

77 Section 2. Subsection (2) of section 206.605, Florida
 78 Statutes, is amended to read:

79 206.605 Municipal tax on motor fuel.--

80 (2) Funds available under this section shall be used only
 81 for purchase of transportation facilities and road and street
 82 rights-of-way; construction, reconstruction, and maintenance of
 83 roads, and streets, bicycle paths, and pedestrian pathways; ~~for~~
 84 ~~the~~ adjustment of city-owned utilities as required by road and
 85 street construction; and the construction, reconstruction,
 86 transportation-related public safety activities, maintenance,
 87 and operation of transportation facilities. Municipalities are
 88 authorized to expend the funds received under this section in
 89 conjunction with other cities or counties or state or federal
 90 government in joint projects.



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91 Section 3. Paragraph (b) of subsection (1) and subsections
 92 (7) and (8) of section 336.025, Florida Statutes, are amended to
 93 read:

94 336.025 County transportation system; levy of local option
 95 fuel tax on motor fuel and diesel fuel.--

96 (1)

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

104 1. All impositions and rate changes of the tax shall be
 105 levied before July 1, to be effective January 1 of the following
 106 year. However, levies of the tax which were in effect on July 1,
 107 2002, and which expire on August 31 of any year may be reimposed
 108 at the current authorized rate effective September 1 of the year
 109 of expiration.

110 2. The county may, prior to levy of the tax, establish by
 111 interlocal agreement with one or more municipalities located
 112 therein, representing a majority of the population of the
 113 incorporated area within the county, a distribution formula for
 114 dividing the entire proceeds of the tax among county government
 115 and all eligible municipalities within the county. If no
 116 interlocal agreement is adopted before the effective date of the
 117 tax, tax revenues shall be distributed pursuant to the
 118 provisions of subsection (4). If no interlocal agreement
 119 exists, a new interlocal agreement may be established prior to
 120 June 1 of any year pursuant to this subparagraph. However, any



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121 interlocal agreement agreed to under this subparagraph after the
 122 initial levy of the tax or change in the tax rate authorized in
 123 this section shall under no circumstances materially or
 124 adversely affect the rights of holders of outstanding bonds
 125 which are backed by taxes authorized by this paragraph, and the
 126 amounts distributed to the county government and each
 127 municipality shall not be reduced below the amount necessary for
 128 the payment of principal and interest and reserves for principal
 129 and interest as required under the covenants of any bond
 130 resolution outstanding on the date of establishment of the new
 131 interlocal agreement.

132 3. County and municipal governments shall use ~~utilize~~
 133 moneys received pursuant to this paragraph ~~only~~ for
 134 transportation expenditures needed to meet the requirements of
 135 the capital improvements element of an adopted comprehensive
 136 plan or for expenditures needed to meet immediate local
 137 transportation problems and for other transportation-related
 138 expenditures that are critical for building comprehensive
 139 roadway networks by local governments. For purposes of this
 140 paragraph, expenditures for the construction of new roads, the
 141 reconstruction or resurfacing of existing paved roads, or the
 142 paving of existing graded roads shall be deemed to increase
 143 capacity and such projects shall be included in the capital
 144 improvements element of an adopted comprehensive plan.
 145 Expenditures for purposes of this paragraph shall not include
 146 routine maintenance of roads.

147 (7) For the purposes of this section, "transportation
 148 expenditures" means expenditures by the local government from
 149 local or state shared revenue sources, excluding expenditures of
 150 bond proceeds, for the following programs:



- 151 (a) Public transportation operations and maintenance.
- 152 (b) Roadway and right-of-way maintenance and equipment and
- 153 structures used primarily for the storage and maintenance of
- 154 such equipment.
- 155 (c) Roadway and right-of-way drainage.
- 156 (d) Street lighting.
- 157 (e) Traffic signs, traffic engineering, signalization, and
- 158 pavement markings.
- 159 (f) Bridge maintenance and operation.
- 160 (g) Debt service and current expenditures for
- 161 transportation capital projects in the foregoing program areas,
- 162 including construction or reconstruction of roads and sidewalks.
- 163 (8) In addition to the uses specified in subsection (7),
- 164 the governing body of a county with a population of 50,000 or
- 165 less on April 1, 1992, or the governing body of a municipality
- 166 within such a county may use the proceeds of the tax levied
- 167 pursuant to paragraph (1)(a) in any fiscal year to fund
- 168 infrastructure projects, if such projects are consistent with
- 169 the local government's approved comprehensive plan or, if the
- 170 approval or denial of the plan has not become final, consistent
- 171 with the plan last submitted to the state land planning agency.
- 172 In addition, no more than an amount equal to the proceeds from 4
- 173 cents per gallon of the tax imposed pursuant to paragraph (1)(a)
- 174 may be used by such county for the express and limited purpose
- 175 of paying for a court-ordered refund of special assessments.
- 176 Except as provided in subsection (7), such funds shall not be
- 177 used for the operational expenses of any infrastructure. Such
- 178 funds may be used for infrastructure projects under this
- 179 subsection only after the local government, prior to the fiscal
- 180 year in which the funds are proposed to be used, or if pledged



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181 for bonded indebtedness, prior to the fiscal year in which the
182 bonds will be issued, has held a duly noticed public hearing on
183 the proposed use of the funds and has adopted a resolution
184 certifying that the local government has met all of the
185 transportation needs identified in its approved comprehensive
186 plan or, if the approval or denial of the plan has not become
187 final, consistent with the plan last submitted to the state land
188 planning agency. The proceeds shall not be pledged for bonded
189 indebtedness for a period exceeding 10 years, except that, for
190 the express and limited purpose of using such proceeds in any
191 fiscal year to pay a court-ordered refund of special
192 assessments, the proceeds may be pledged for bonded indebtedness
193 not exceeding 15 years. For the purposes of this subsection,
194 "infrastructure" has the same meaning as provided in s. 212.055.

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