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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; providing an effective date.

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~~ bridges, 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~~



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



HB 1813, Engrossed 2

2003

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; ~~and~~ 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.



HB 1813, Engrossed 2

2003

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



HB 1813, Engrossed 2

2003

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



HB 1813, Engrossed 2

2003

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.