

By Senator Sebesta

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A bill to be entitled

An act relating to the county road system;
amending s. 336.025, F.S.; revising the vote
requirements for the imposition of a local
option motor fuel and diesel fuel tax;
providing an effective date.

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

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

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

(1)

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

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

2. The county may, prior to levy of the tax, establish
by interlocal agreement with one or more municipalities
located therein, representing a majority of the population of

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

21 | 3. County and municipal governments shall use moneys
22 | received pursuant to this paragraph for transportation
23 | expenditures needed to meet the requirements of the capital
24 | improvements element of an adopted comprehensive plan or for
25 | expenditures needed to meet immediate local transportation
26 | problems and for other transportation-related expenditures
27 | that are critical for building comprehensive roadway networks
28 | by local governments. For purposes of this paragraph,
29 | expenditures for the construction of new roads, the
30 | reconstruction or resurfacing of existing paved roads, or the
31 | paving of existing graded roads shall be deemed to increase

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

5 Section 2. This act shall take effect July 1, 2005.

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8 SENATE SUMMARY

9 Revises the required vote of a county commission from a
10 majority plus one to a simple majority to impose a local
11 option tax on motor fuel and diesel fuel.
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