



742324

LEGISLATIVE ACTION

Senate	.	House
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Floor: WD	.	
03/09/2012 06:40 PM	.	
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Senator Sachs moved the following:

Senate Amendment (with title amendment)

Between lines 41 and 42
insert:

Section 1. Paragraphs (a) and (b) of subsection (1),
paragraph (a) of subsection (5), and subsection (7) of section
336.025, Florida Statutes, are amended to read:

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

(1) (a) In addition to other taxes allowed by law, there may
be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a 1-
cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
fuel tax upon every gallon of motor fuel and diesel fuel sold in



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14 a county and taxed under the provisions of part I or part II of
15 chapter 206.

16 1. All impositions and rate changes of the tax shall be
17 levied before October ~~July~~ 1 to be effective January 1 of the
18 following year for a period not to exceed 30 years, and the
19 applicable method of distribution shall be established pursuant
20 to subsection (3) or subsection (4). However, levies of the tax
21 which were in effect on July 1, 2002, and which expire on August
22 31 of any year may be reimposed at the current authorized rate
23 effective September 1 of the year of expiration. Upon
24 expiration, the tax may be relieved provided that a
25 redetermination of the method of distribution is made as
26 provided in this section.

27 2. County and municipal governments shall utilize moneys
28 received pursuant to this paragraph only for transportation
29 expenditures.

30 3. Any tax levied pursuant to this paragraph may be
31 extended on a majority vote of the governing body of the county.
32 A redetermination of the method of distribution shall be
33 established pursuant to subsection (3) or subsection (4), if,
34 after July 1, 1986, the tax is extended or the tax rate changed,
35 for the period of extension or for the additional tax.

36 (b) In addition to other taxes allowed by law, there may be
37 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
38 4-cent, or 5-cent local option fuel tax upon every gallon of
39 motor fuel sold in a county and taxed under the provisions of
40 part I of chapter 206. The tax shall be levied by an ordinance
41 adopted by a majority plus one vote of the membership of the
42 governing body of the county or by referendum.



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43 1. All impositions and rate changes of the tax shall be
44 levied before October ~~July~~ 1, to be effective January 1 of the
45 following year. However, levies of the tax which were in effect
46 on July 1, 2002, and which expire on August 31 of any year may
47 be reimposed at the current authorized rate effective September
48 1 of the year of expiration.

49 2. The county may, prior to levy of the tax, establish by
50 interlocal agreement with one or more municipalities located
51 therein, representing a majority of the population of the
52 incorporated area within the county, a distribution formula for
53 dividing the entire proceeds of the tax among county government
54 and all eligible municipalities within the county. If no
55 interlocal agreement is adopted before the effective date of the
56 tax, tax revenues shall be distributed pursuant to the
57 provisions of subsection (4). If no interlocal agreement exists,
58 a new interlocal agreement may be established prior to June 1 of
59 any year pursuant to this subparagraph. However, any interlocal
60 agreement agreed to under this subparagraph after the initial
61 levy of the tax or change in the tax rate authorized in this
62 section shall under no circumstances materially or adversely
63 affect the rights of holders of outstanding bonds which are
64 backed by taxes authorized by this paragraph, and the amounts
65 distributed to the county government and each municipality shall
66 not be reduced below the amount necessary for the payment of
67 principal and interest and reserves for principal and interest
68 as required under the covenants of any bond resolution
69 outstanding on the date of establishment of the new interlocal
70 agreement.

71 3. County and municipal governments shall use moneys



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72 received pursuant to this paragraph for transportation
73 expenditures needed to meet the requirements of the capital
74 improvements element of an adopted comprehensive plan or for
75 expenditures needed to meet immediate local transportation
76 problems and for other transportation-related expenditures that
77 are critical for building comprehensive roadway networks by
78 local governments. For purposes of this paragraph, expenditures
79 for the construction of new roads, the reconstruction or
80 resurfacing of existing paved roads, or the paving of existing
81 graded roads shall be deemed to increase capacity and such
82 projects shall be included in the capital improvements element
83 of an adopted comprehensive plan. Expenditures for purposes of
84 this paragraph shall not include routine maintenance of roads.

85 (5) (a) By October ~~July~~ 1 of each year, the county shall
86 notify the Department of Revenue of the rate of the taxes levied
87 pursuant to paragraphs (1) (a) and (b), and of its decision to
88 rescind or change the rate of a tax, if applicable, and shall
89 provide the department with a certified copy of the interlocal
90 agreement established under subparagraph (1) (b)2. or
91 subparagraph (3) (a)1. with distribution proportions established
92 by such agreement or pursuant to subsection (4), if applicable.
93 A decision to rescind a tax may ~~shall~~ not take effect on any
94 date other than December 31 and requires ~~shall require~~ a minimum
95 of 60 days' notice to the Department of Revenue of such
96 decision.

97 (7) For the purposes of this section, "transportation
98 expenditures" means expenditures by the local government from
99 local or state shared revenue sources, excluding expenditures of
100 bond proceeds, for the following programs:



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- 101 (a) Public transportation operations and maintenance.
- 102 (b) Roadway and right-of-way maintenance and equipment and
- 103 structures used primarily for the storage and maintenance of
- 104 such equipment.
- 105 (c) Roadway and right-of-way drainage.
- 106 (d) Street lighting installation, operation, maintenance,
- 107 and repair.
- 108 (e) Traffic signs, traffic engineering, signalization, and
- 109 pavement markings, installation, operation, maintenance, and
- 110 repair.
- 111 (f) Bridge maintenance and operation.
- 112 (g) Debt service and current expenditures for
- 113 transportation capital projects in the foregoing program areas,
- 114 including construction or reconstruction of roads and sidewalks.
- 115

116 ===== T I T L E A M E N D M E N T =====

117 And the title is amended as follows:

118 Delete line 3

119 and insert:

120 programs; amending s. 336.025, F.S.; revising the date
121 when impositions and rate changes of the local option
122 fuel tax shall be levied; revising the definition of
123 the term "transportation expenditures" for purposes of
124 specified provisions that restrict the use of local
125 option fuel tax funds by counties and municipalities;
126 amending s. 341.301, F.S.; revising the