


City of Gainesville

Inter-Office Communication
Office of the City Manager
Mail Station 6
334-5010

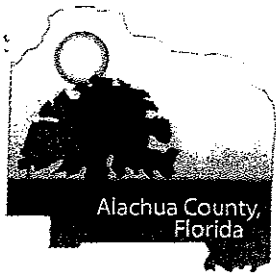
TO: Hon. Mayor and Members of
The City Commission

DATE: April 23, 2007

FROM: Russ Blackburn 
City Manager

SUBJECT: Agenda Item 060834 – Local Option Fuel Tax

The attached materials is backup that is to be added to City Commission agenda item 060834 regarding the Local Option Fuel Tax. This item appears on the April 23, 2007 regular City Commission meeting agenda. The backup is provided by Alachua County Manager Randall Reid and includes a draft Interlocal Agreement Regarding Proceeds of Local Option Gas Tax, County Commission meeting minutes that include the Commission's authorization to draft the Interlocal Agreement, a copy of the Florida Statute referring to the Local Option Fuel Tax, and additional charts. This was delivered to my office by County Manager Randall Reid the morning of April 23, 2007.



Board of County Commissioners

Alachua County Board of County Commissioners

Paula M. DeLaney, *Chair*
Rodney J. Long, *Vice Chair*
Mike Byerly
Cynthia Moore Chestnut
Lee Pinkoson

Administration
Randall H. Reid
County Manager

April 18, 2007

Mr. Russ Blackburn, City Manager
City of Gainesville
P.O. Box 490, Station 52
Gainesville, FL 32602-0490

Dear Mr. Blackburn:

On April 17, 2007, the Alachua County Commission voted 5-0 to send this proposed Interlocal Agreement Between Alachua County and the City of Gainesville Regarding Proceeds of Local Option Gas Tax. This interlocal agreement would implement the additional five cents of gasoline tax allowed under Florida Statute 336.025. The interlocal agreement will provide additional funding to all municipalities and Alachua County under the formula outlined within the interlocal agreement, which would include 52.150% to Alachua County and 38.635% to the City of Gainesville. Under the terms of the Agreement, this formula would extend the gasoline tax until 2018.

It is expressly not the intent of Alachua County to use its portion of this additional gasoline tax funding for the purpose of construction of new roads in Alachua County, but to use them for capacity improvements described in Florida Statute 336.025 section (1)(b)(3) which permits utilization of funding for "the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads."

While our municipalities may determine how their specific allocations may be expended locally provided they are in compliance with Florida Statute 336.025, the Alachua County Commission has indicated their intent to set aside 10% of our share of the proceeds for bicycle pedestrian improvements for a five year period annually funding of a Commission approved priority list of such projects. Also the funds will be utilized for the surfacing of dirt roads based upon an annual program approved by the County Commission. The County Commission intends for the majority of these funds to be annually used for resurfacing and reconstruction of existing roadways in compliance to the above cited section of the Florida Statute.

I appreciate your efforts to advance the implementation of these revenues. Please respond with the City Commission's position related to this interlocal agreement as soon as possible, so it may be implemented by the deadline in June 2007.

In Public Service,

Randall H. Reid
County Manager

cc: Board of County Commissioners
David Wagner, County Attorney
Rick Hedrick, Director of Public Works

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**INTERLOCAL AGREEMENT BETWEEN ALACHUA COUNTY
AND THE CITY OF GAINESVILLE
REGARDING PROCEEDS OF LOCAL OPTION GAS TAX**

THIS INTERLOCAL AGREEMENT is entered into this _____ day of _____, A.D., 2007, between Alachua County, a charter county and political subdivision of the State of Florida, by and through its Board of County Commissioners, hereinafter referred to as the "County", and the City of Gainesville, a municipal corporation of the State of Florida, hereinafter referred to as the "City", for the purpose of providing for the division and distribution of the proceeds of the local option gas tax imposed by the County pursuant to Subsection 336.025(1)(b), Florida Statutes;

W I T N E S S E T H:

WHEREAS, the Florida Legislature amended Section 336.025, Florida Statutes, to allow counties to impose an additional local option gas tax of one cent, two cents, three cents, four cents, or five cents on motor fuel sold in a county, with the revenue generated by such tax to be used by county and municipal governments only for transportation expenditures authorized by law; and,

WHEREAS, pursuant to said statutory enactment, the County, in anticipation of the levy of the local option gas tax, may establish by interlocal agreement with one or more of the municipalities located in Alachua County representing a majority of the incorporated area population within the County, a distribution formula for dividing the proceeds of the local option gas tax among the County government and all eligible municipalities within Alachua County; and,

WHEREAS, the City is a municipality located within Alachua County, Florida, eligible to receive a portion of the local option gas tax, and represents a majority of the incorporated area population within Alachua County, Florida, and desires to jointly establish with the County a distribution formula pursuant to Subsection 336.025(1)(b)2, Florida Statutes, for the local option gas tax;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and pursuant to Subsection 163.01, et seq., Florida Statutes, the "Florida Interlocal Cooperation Act of 1969", and Subsection 336.025(1)(b)2, Florida Statutes, as amended, the parties hereto agree as follows:

1. **DISTRIBUTION OF PROCEEDS:** Upon the levy of the local option gas tax, pursuant to Subsection 336.025(1)(b), Florida Statutes, by the County, the proceeds of the local option gas tax shall be divided among and distributed to the County and the eligible municipalities within the County as follows:

Recipient	Share of Proceeds
Alachua County	52.150%
City of Alachua	1.875%
City of Archer	0.855%
City of Gainesville	38.635%
City of Hawthorne	1.060%
City of High Springs	2.110%
Town of LaCrosse	0.295%
Town of Micanopy	0.900%
City of Newberry	1.255%
City of Waldo	0.865%

2. **TERM.** This agreement shall be deemed to be effective on the date set forth above. Distribution of the proceeds of the local option gas tax shall take effect on or after January 1, 2008. This agreement shall terminate six (6) months after December 31 of the year when the tax described herein is no longer imposed. It shall also govern the division and distribution of proceeds of the local option gas tax imposed through December 31, but not collected or otherwise available for distribution until after December 31, of the year the agreement terminates.

3. **REPEAL OF IMPOSITION OF THE GAS TAX.** The County agrees that it will not repeal the ordinance that imposes the gas tax referenced herein without first notifying all the municipalities in the county of its intent to repeal at least 18 months prior to the effective date of the ordinance repealing the imposition of the tax.

4. **PERIODIC REVIEW.** In accordance with subsection 336.025(1)(d), Florida Statutes, the City and the County agree to review, and if appropriate, renegotiate the method of distribution and distribution percentages set forth above every five years during the term of this agreement.

5. **MISCELLANEOUS PROVISIONS.**

a. If, during the term of this agreement, any party hereto become ineligible to receive a share of the local option gas tax for any reason, any fund otherwise undistributed because of ineligibility shall be distributed to eligible governments within Alachua County in proportion to other monies distributed pursuant to paragraph 1 hereof.

b. By execution of this agreement, neither the County nor the City will be deemed to have waived any rights or remedies they may have available under the laws of the State of Florida.

c. This agreement may be executed in counterparts and each fully executed counterpart shall be deemed an original instrument.

d. Upon adoption of an ordinance levying the local option gas tax, pursuant to Subsection 336.025(1)(b), Florida Statutes, by the County, the County shall provide the State of Florida Department of Revenue a certified copy of this interlocal agreement.

e. A copy of this agreement and all subsequent amendments hereto shall be filed by the County with the Clerk of the Circuit Court of Alachua County, Florida, upon its execution by all parties hereto.

f. This agreement may be amended only in writing, approved by all parties executing this agreement. The County and City agree to review the terms of this agreement every two years after the date the tax described herein is imposed.

IN WITNESS WHEREOF, the parties have caused this Interlocal Agreement to be executed for the uses and purposes therein expressed on the day and year first above-written.

ALACHUA COUNTY, FLORIDA

By: _____
Paula M. DeLaney, Chair

APPROVED AS TO FORM AND LEGALITY:

ATTEST:

J. K. "Buddy" Irby, Clerk

(SEAL)

Alachua County Attorney

CITY OF GAINESVILLE

By: _____
Peegen Hanrahan, Mayor

APPROVED AS TO FORM AND LEGALITY:

ATTEST:

Kurt Lannon, Clerk

(SEAL)

City of Gainesville Attorney

Tuesday, April 17, 2007 – 1:30 P.M.
County Administration Building
John R. "Jack" Durrance Auditorium
12 Southeast First Street
Gainesville, Florida

The Alachua County Commission met in special session.

PRESENT: Chair Paula M. DeLaney, Vice-Chair Rodney J. Long,
Commissioners Mike Byerly, Cynthia Moore Chestnut, and
Lee Pinkoson

ALSO PRESENT: County Manager Randall Reid, County Attorney David
Wagner, and Deputy Clerk Steve Donahey

The meeting was televised live on Cox Cable Channel 12.

Vice Chair Long called the meeting to order at 1:42 P.M.

ADOPTION OF THE AGENDA

Commissioner Chestnut requested that the Interlocal Agreement regarding the Gas Tax be added to the agenda.

Commissioner Pinkoson moved adoption of the agenda as amended.
The motion carried 4-0 with Chair DeLaney out of the room.

I. Waldo Road Corridor Interlocal Agreement

County Manager Randall Reid presented the above item.

Commissioner Chestnut moved to authorize the County Manager and Attorney to prepare an Interlocal Agreement using chart 1 which would give the unincorporated areas 52.15% distribution and the City of Gainesville 38.65% and prepare the agreement.

Chair DeLaney entered at 1:47 P.M.

The motion carried 5-0.

Commissioner Byerly moved to direct the County Manager to prepare a program for the use of Alachua County's share of the gas tax for allocation to

maintenance projects including alternative surface treatment projects and to allocate ten percent of the County's share of the proceeds to bicycle/pedestrian projects in accordance with the prioritized work program developed by the Department of Public Works. The motion carried 5-0.

Fla. Stat. § 336.025

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Practitioner's Toolbox



*** THIS DOCUMENT REFLECTS CHANGES RECEIVED THROUGH CHAPTER 3 OF THE 2007
REGULAR SESSION ***

*** ANNOTATIONS ARE CURRENT THROUGH MARCH 19, 2007 ***

TITLE 26. PUBLIC TRANSPORTATION (Chs. 334-349)
CHAPTER 336. COUNTY ROAD SYSTEM

GO TO FLORIDA STATUTES ARCHIVE DIRECTORY

Fla. Stat. § 336.025 (2007)

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

1. All impositions and rate changes of the tax shall be levied before July 1 to be effective January 1 of the following year for a period not to exceed 30 years, and the applicable method of distribution shall be established pursuant to subsection (3) or subsection (4). 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. Upon expiration, the tax may be relieved provided that a redetermination of the method of distribution is made as provided in this section.

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

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

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

3. County and municipal governments shall use moneys received pursuant to this paragraph for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. For purposes of this paragraph, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads.

(c) Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through the provisions of this section and may pledge the revenues from local option fuel taxes to secure the payment of the bonds. In no case may a jurisdiction issue bonds pursuant to this section more frequently than once per year. Counties and municipalities may join together for the issuance of bonds issued pursuant to this section.

(d) If an interlocal agreement entered into under this section does not provide for automatic adjustments or periodic review by the local governmental entities of the method of distribution of local option fuel tax revenues, the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every 2 years.

(2) (a) The tax levied pursuant to paragraph (1)(a) shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to paragraph (1)(b) shall be collected and remitted in the same manner provided by s. 206.41(1)(e). The taxes remitted pursuant to this section shall be transferred to the Local Option Fuel Tax Trust Fund, which fund is created for distribution to the county and eligible municipal governments within the county in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The tax shall be distributed monthly by the department in the same manner provided by s. 336.021(1)(c) and (d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative costs shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of chapter 212 on June 30 of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be

necessary for proper administration and collection of the taxes levied by any county and shall promulgate such rules as may be necessary for the enforcement of this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of taxes imposed pursuant to this section as if fully set out in this section.

(b) The provisions of s. 206.43(7) shall apply to the incorrect reporting of the tax levied under this section.

(c) The provisions for refund provided in s. 206.625 are not applicable to the tax levied pursuant to paragraph (1)(a) or paragraph (1)(b) by any county.

(3) The tax authorized pursuant to paragraph (1)(a) shall be levied using either of the following procedures:

(a) The tax may be levied by an ordinance adopted by a majority vote of the governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances, whichever is applicable:

1. ~~The county may, prior to June 1, establish by interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the local option fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to August 1, 1986, or June 1 of any year thereafter pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial imposition of the tax, extension of the tax, or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.~~

2. If an interlocal agreement has not been executed pursuant to subparagraph 1., the county may, prior to June 10, adopt a resolution of intent to levy the tax allowed in paragraph (1)(a).

3. Notwithstanding subparagraphs 1. and 2., any inland county with a population greater than 500,000 as of July 1, 1996, with an interlocal agreement with one or more of the incorporated areas within the county established pursuant to subparagraph 1. must utilize the population estimates of local governmental units as of April 1 of each year pursuant to s. 186.901, for dividing the proceeds of the local option fuel tax contained in such interlocal agreement. However, any interlocal agreement agreed to under this subparagraph after the initial imposition of the tax, extension of the tax, or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

(b) If no interlocal agreement or resolution is adopted pursuant to subparagraph (a)1. or subparagraph (a)2., municipalities representing more than 50 percent of the county population may, prior to June 20, adopt uniform resolutions approving the local option tax, establishing the duration of the levy and the rate authorized in paragraph (1)(a), and setting the date for a countywide referendum on whether to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs thereof. The tax shall be levied and collected countywide on January 1 following 30 days after voter approval.

(4) (a) If the tax authorized pursuant to paragraph (1)(a) is levied under the circumstances of subparagraph (3)(a)2. or paragraph (3)(b), the proceeds of the tax shall be distributed among the county government and eligible municipalities based on the transportation expenditures of each for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. After the initial levy of a tax being distributed pursuant to the provisions of this paragraph, the proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, such recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by taxes authorized in paragraph (1)(a), and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

(b) Any newly incorporated municipality which is eligible for participation in the distribution of moneys under parts II and VI of chapter 218 and which is located in a county levying the tax pursuant to paragraph (1)(a) or paragraph (1)(b) is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the lane miles within the jurisdiction or responsibility of the municipality, in which case the county's share shall be reduced proportionately; or

2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized in this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the redistribution.

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

(b) Any dispute as to the determination by the county of distribution proportions shall be resolved through an appeal to the Administration Commission in accordance with procedures

developed by the commission. Pending final disposition of such proceeding, the tax shall be collected pursuant to this section, and such funds shall be held in escrow by the clerk of the circuit court of the county until final disposition.

(6) Only those municipalities and counties eligible for participation in the distribution of moneys under parts II and VI of chapter 218 are eligible to receive moneys under this section. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in proportion to other moneys distributed pursuant to this section.

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

(a) Public transportation operations and maintenance.

(b) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.

(c) Roadway and right-of-way drainage.

(d) Street lighting.

(e) Traffic signs, traffic engineering, signalization, and pavement markings.

(f) Bridge maintenance and operation.

(g) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

(8) In addition to the uses specified in subsection (7), the governing body of a county with a population of 50,000 or less on April 1, 1992, or the governing body of a municipality within such a county may use the proceeds of the tax levied pursuant to paragraph (1)(a) in any fiscal year to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. In addition, no more than an amount equal to the proceeds from 4 cents per gallon of the tax imposed pursuant to paragraph (1)(a) may be used by such county for the express and limited purpose of paying for a court-ordered refund of special assessments. Except as provided in subsection (7), such funds shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects under this subsection only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and has adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. The proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years, except that, for the express and limited purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For the purposes of this subsection, "infrastructure" has the same meaning as provided in s. 212.055.

(9) Notwithstanding any other provision of this section, the tax on diesel fuel authorized in this section shall be levied in every county at the rate of 6 cents per net gallon.

History:

s. 55, ch. 83-3; s. 6, ch. 83-138; s. 8, ch. 83-339; s. 1, ch. 84-369; s. 17, ch. 85-81; s. 33, ch. 85-180; s. 123, ch. 85-342; s. 43, ch. 86-152; s. 29, ch. 86-243; s. 71, ch. 87-99; s. 2, ch. 90-351; s. 9, ch. 92-184; s. 280, ch. 92-279; s. 4, ch. 92-309; s. 55, ch. 92-326; s. 33, ch. 93-164; s. 40, ch. 93-206; s. 8, ch. 94-146; s. 53, ch. 94-237; s. 960, ch. 95-148; s. 40, ch. 95-257; s. 1, ch. 95-343; ss. 118, 119, ch. 95-417; ss. 25, 68, ch. 96-323; ss. 18, 19, ch. 96-397; ss. 17, 18, ch. 97-54; s. 9, ch. 2000-266; s. 35, ch. 2001-201; s. 48, ch. 2002-218; s. 3, ch. 2003-86; s. 24, ch. 2003-254.

NOTES:**AMENDMENTS**

The 2003 amendment by s. 3, ch. 2003-86, effective June 3, 2003, in (1)(b)3. substituted "use" for "utilize," deleted "only" preceding "for transportation expenditures," and inserted "or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments"; in (7)(g) added "and sidewalks"; and in (8) inserted "or the governing body of a municipality within such a county." The 2003 amendment by s. 24, ch. 2003-254, effective July 1, 2003, in (1)(b)3. substituted "use" for "utilize," deleted "only" preceding "for transportation expenditures," and inserted "or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments"; and in (7)(g) added "and sidewalks."

LexisNexis (R) Notes:

Case Notes:

1. Fla. Stat. ch. 336.025 makes retailers agents of the State of Florida by authorizing them to operate and collect and remit sales tax proceeds to the state. *Cash v. State*, 628 So. 2d 1100, 1993 Fla. LEXIS 1921, 18 Fla. L. Weekly S 611 (Fla. 1993).

Opinions Of Attorney General:

1. A district school board is not eligible for a refund of taxes on motor fuel and special fuel levied pursuant to s. 336.021, as amended by ch. 83-3, Laws of Florida, since this category of tax is not a tax levied on consumers, but rather an excise tax paid by dealers and distributors and levied on the privilege of selling motor fuel and special fuel; and since there is not statutory authority for such a refund of this tax to school districts., 83-25, 1983 Fla. AG LEXIS 77; 1983 Op. Atty Gen. Fla. 632.

2. Tax moneys collected pursuant to section 336.025, Florida Statutes, may not be used to construct bicycle paths separate and apart from roads or streets. However, several other possible revenue sources such as the constitutional fuel tax and special assessments are available for bicycle path construction. AGO 2002-02, 2002 Fla. AG LEXIS 1.

🔍 Law Reviews:

1. 21 Fla. St. U.L. Rev. 223, MANAGING FLORIDA'S GROWTH: THE NEXT GENERATION.
2. 21 Fla. St. U.L. Rev. 585, LOCAL GOVERNMENT REVENUES POST 1993 LEGISLATIVE SESSION: A COMBINATION OF NEW AND IMPROVED.

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Citation: **fla stat 336.025**

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Date/Time: Wednesday, April 18, 2007 - 2:18 PM EDT



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Board of County Commissioners

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Administration
Randall H. Reid
County Manager

April 9, 2007

MEMORANDUM

To: Chair DeLaney, Commissioners Byerly, Chestnut, Long and Pinkoson
From: Randall H. Reid, County Manager *RHR*
Subject: Supplemental Information for 1:30 Transportation Meeting/Gasoline Tax

Last Thursday, April 5, 2007, Gainesville City Manager Blackburn and I met in our third meeting to discuss implementation of gasoline tax. The City Manager of Gainesville indicated that the City of Gainesville staff would recommend to their City Commission to support an additional \$.05 gasoline tax implemented through a division of funding described as Chart One, entitled "Distribution by Average of Prior Cents."

This agreement would allow the county to get 52.150% of the proceeds and the City of Gainesville would receive 38.635% of the proceeds. This is very similar to proceeds distribution in Chart Two "Distribution by Average of Mileage and Population." I believe the City of Gainesville prefers the average of prior cents approach as it frees them in the future from being tied to a logic that would lead to the reduction of funds by changing demographics and mileage of road ways of suburbanizing areas of Alachua County.

It should be noted that Chart Three "Distribution by Road Miles" provides the highest share to the County of 62.023% of the proceeds but drops Gainesville to 25.141%. Chart Four "Distribution by Most Recent Agreement" would provide the County with a large share of 60.360% of the proceeds and the City of Gainesville would receive 33.330% of the proceeds. While these distribution formulas are more favorable to the County they are objected to by Gainesville due to the fact that it is their position that if we use the state formula their share would be closer to 50%. We have not verified this but the League of Cities has historically indicated that the state formula leads to significant debate about existing levels of maintenance expenditure in each jurisdiction.

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CHAKI ONE

Distribution by Average of Prior Cents

Governmental Unit	Average of All Cents	Additional 5 Cents
Unincorporated	52.150%	\$2,880,870.82
Atachua	1.875%	\$103,578.77
Archer	0.855%	\$47,231.92
Gainesville	38.635%	\$2,134,275.06
Hawthorne	1.060%	\$58,556.53
High Springs	2.110%	\$116,560.64
La Crosse	0.295%	\$16,296.39
Micanopy	0.900%	\$49,717.81
Newberry	1.255%	\$69,328.72
Waldo	0.865%	\$47,784.34
Total	100.000%	\$5,524,201.00

Tax estimate is based upon the Florida Legislative Committee on Intergovernmental Relations: "Estimation of Realized and Unrealized Tax Revenues" for Year Ending September 30, 2007.

CHART THREE

Governmental Unit	Percentage of Road Mileage	Additional 5 Cents
Unincorporated	62.023%	\$3,426,275.19
Alachua	3.556%	\$196,440.59
Archer	0.668%	\$36,901.66
Gainesville	25.141%	\$1,388,839.37
Hawthorne	1.033%	\$57,065.00
High Springs	3.836%	\$211,908.35
La Crosse	0.103%	\$5,689.93
Micanopy	1.024%	\$56,567.82
Newberry	1.964%	\$108,495.31
Waldo	0.652%	\$36,017.79
Total	100.000%	\$5,524,201.00

Tax estimate is based upon the Florida Legislative Committee on Intergovernmental Relations: "Estimation of Realized and Unrealized Tax Revenues" for Year Ending September 30, 2007.

Distribution by Population

CHAKI FIVE

Governmental Unit	Percentage of Population	Additional 5 Cents
Unincorporated	41.745%	\$2,306,077.71
Alachua	3.074%	\$169,813.94
Archer	0.511%	\$28,228.67
Gainesville	49.795%	\$2,750,775.89
Hawthorne	0.580%	\$32,040.37
High Springs	1.841%	\$101,700.54
La Crosse	0.077%	\$4,253.63
Micanopy	0.261%	\$14,418.16
Newberry	1.770%	\$97,778.36
Waldo	0.346%	\$19,113.74
Total	100.000%	\$5,524,201.00

Tax estimate is based upon the Florida Legislative Committee on Intergovernmental Relations: "Estimation of Realized and Unrealized Tax Revenues" for Year Ending September 30, 2007.