

LOCAL OPTION FUEL TAXES

	ORIGINAL SIX CENTS	ELMS FIVE CENTS	NINTH CENT`
Statute	§ 336.025(1)(a), Fla. Stat.	§ 336.025(1)(b), Fla. Stat.	§ 336.021, Fla. Stat.
Rate	One to six cents per gallon in whole penny increments.	One to five cents per gallon in whole penny increments.	One cent per gallon.
Imposition Method	Ordinance approved by majority vote of the county commission or by referendum.	Ordinance approved by majority plus one vote of the county commission or by referendum.	Ordinance approved by extraordinary vote of the county commission or by referendum.
Uses of Revenue	The revenues may be used for “transportation expenditures” ¹ as defined in section 336.025(7), Fla. Stat.	The revenue may be used for “transportation expenditures” ¹ needed to meet the requirements of the capital improvements element of an adopted comprehensive plan (specifically includes but is not limited to the construction of new roads, resurfacing existing paved roads and paving existing graded roads which “shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan”) or for expenditures needed to meet immediate local transportation problems and for transportation-related expenditures that are critical for building comprehensive roadway networks by local government. The tax revenue may not be used for routine maintenance or roads.	The revenue may be used for “transportation expenditures” ¹ as defined in section 336.025(7), Fla. Stat.
Sharing with Municipalities	Required; distribution may be based on either interlocal agreement or historical transportation expenditures.	Required; distribution may be based on either interlocal agreement or historical transportation expenditures.	Not required.
Effective Date	Tax must be imposed prior to October 1 to take effect January 1 of the following year.	The tax must be imposed prior to October 1 to take effect January 1 of the following year.	The tax must be imposed prior to October 1 to take effect January 1 of the following year.
Levied in Pinellas County / Rate / Date Levy Expires / Use	Yes / six cents / levy expires on December 31, 2027 / can be used for transportation expenditures.	No.	Yes / one cent / levy expires on 12/31/2026 / can be used for the design, construction, improvement, operation and maintenance of a countywide traffic management system within unincorporated areas and municipality(s) that have entered into an interlocal with the county.

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¹ “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 ROW maintenance and equipment and structures used primarily for the storage and maintenance of such equipment; c) roadway and ROW drainage; d) street lighting installation, operation, maintenance, and repair; e) traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair; f) bridge maintenance and operations; g) debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.