


**BOARD OF COUNTY  
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Mark S. Woodard  
County Administrator

To: The Honorable Mayors and City Managers of Pinellas County  
From:  Mark S. Woodard, County Administrator  
Subject: Six Cent Local Option Fuel Tax Renewal  
Date: August 19, 2015

As previously discussed at our City Manager meetings, the existing six (6) cent Local Option Fuel Tax (LOFT) is scheduled to sunset December 31, 2017. The Board of County Commissioners has indicated that it will favorably consider extending the authorization for an additional 10 years through December 31, 2027.

Please find attached the Second Amendment to the Interlocal Agreement drafted by the County Attorney's Office. This amendment revises the agreement to correspond with the proposed extension of the levy and maintains the current distribution between the County and the municipalities, whereas the County share of the total distribution is 60% and the municipal share is 40%. Recall that under the prior agreement, the distribution was 75% (County) and 25% (Cities).

The County shall use its allocation for countywide transportation projects as well as local roads within the unincorporated area. The only change to the distribution formula, which was previously based on the 2004 population estimates published by the Bureau of Economic and Business Research (BEBR), is an update to reflect the 2014 BEBR population estimates, see Exhibit 1.

After your Council has approved the Agreement, please contact Bill Berger at (727) 453-3437. We will coordinate the collection of the executed document with your Clerk or appropriate staff. Please endeavor to have the agreement approved by October 31, 2015.

If you have any questions, please feel free to contact Bill Berger at (727) 453-3437. Thank you in advance for your cooperation in this matter.

Attachment

cc: The Honorable Chairman and Members of the Board of County Commissioners  
Jim L. Bennett, County Attorney  
Bill Berger, Director, Office of Management and Budget

PLEASE ADDRESS REPLY TO:  
Pinellas County Administration  
315 Court St. • Room 601  
Clearwater, FL 33765  
Main Office: (727) 464-3485  
FAX: (727) 464-4384  
V/TDD: (727) 464-4062

[www.pinellascounty.org](http://www.pinellascounty.org)

**SECOND AMENDMENT TO  
INTERLOCAL AGREEMENT**

**THIS SECOND AMENDMENT TO INTERLOCAL AGREEMENT** made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 2015, by and between Pinellas County, a political subdivision of the State of Florida (the "County") and the municipalities that are parties hereto within Pinellas County representing a majority of the population of the incorporated area of Pinellas County, as listed on the signature pages hereto (the "Municipalities").

**WITNESSETH:**

**WHEREAS**, this Second Amendment to Interlocal is authorized by Section 336.025, Florida Statutes, and other applicable law; and

**WHEREAS**, the Board of County Commissioners initially levied the local option fuel tax as authorized by Section 336.025(1)(a), Florida Statutes, ("Local Option Fuel Tax") on June 18, 1985, and has continuously levied it since that time; and

**WHEREAS**, in accordance with these levies, the County and Municipalities representing a majority of the population of the incorporated areas of Pinellas County previously entered into interlocal agreements, which determined the method and distribution of the Local Option Fuel Tax, including the Interlocal Agreement dated December 21, 2005 and the First Amendment thereto dated May 6, 2008 ("Prior Interlocals"); and

**WHEREAS**, there continues to be a need within Pinellas County for additional funds to be used for transportation expenditures authorized by Section 336.025, Florida Statutes; and

**WHEREAS**, the County and the Municipalities are desirous of insuring a stable and sufficient revenue flow from the local option fuel tax proceeds both in terms of the amount and

the period of the levy, in order to have such monies available for the payment of transportation expenditures incurred by the County and the Municipalities as permitted by applicable Florida law; and

**WHEREAS**, the purpose and intent of this Second Amendment to Interlocal Agreement (“Second Amendment”) is to establish a current plan for the continued administration and expenditure of the proceeds of the Local Option Fuel Tax, and as required by Section 336.025(1)(a)1., Florida Statutes, to establish a new distribution formula by redetermining the division of the proceeds based upon current population estimates.

**NOW, THEREFORE**, in consideration of the premises and of the mutual benefit, and in consideration of the covenants and agreements set forth herein, the County and the Municipalities agree as follows:

1. **EFFECTIVE DATE**. This Second Amendment shall be effective for the purposes stated herein on January 1, 2018, and shall expire on December 31, 2027.
2. **DISTRIBUTION**. Effective January 1, 2018 and contingent upon the extension of the Local Option Fuel Tax beyond August 31, 2017, allocation and disbursement to the County and Municipalities shall be made in accordance with the distribution formula attached to this Second Amendment as Exhibit 1, which is incorporated by reference. The distribution terms of this Second Amendment shall supersede the distribution formulas contained in the Prior Interlocals and the distribution of any local option fuel tax in effect as of January 1, 2018, shall be governed specifically by the terms of this Second Amendment. The parties hereby agree that all distributions which have been undertaken prior to the date hereof are proper and acceptable and the parties hereby waive any right to dispute an amounts previously distributed.



3. TERMINATION IF NO LEVY. This Second Amendment shall automatically terminate in the event that the County does not adopt an ordinance extending the Local Option Fuel Tax pursuant to Section 336.025, Florida Statutes, on or before September 1, 2017.

4. Except as amended herein, all other terms, conditions and provisions of the Interlocal dated December 21, 2005, and the First Amendment thereto dated May 6, 2008, shall remain in full force and effect.

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:  
KEN BURKE, CLERK

PINELLAS COUNTY, FLORIDA, by and  
Through its Board of County Commissioners

By: \_\_\_\_\_  
Deputy Clerk

By: \_\_\_\_\_  
Chairman

[SEAL]

APPROVED AS TO FORM

By: \_\_\_\_\_  
Office of the County Attorney

**< ADDITIONAL SIGNATURE PAGES TO FOLLOW >**

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

TOWN OF BELLEAIR

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF BELLEAIR BEACH

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

IN WITNESS WHEREOF, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF BELLEAIR BLUFFS

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

TOWN OF BELLEAIR SHORE

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor



IN WITNESS WHEREOF, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF CLEARWATER

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
City Manager

COUNTERSIGNED:

By: \_\_\_\_\_  
Mayor

APPROVED AS TO FORM

By: \_\_\_\_\_  
City Attorney

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF DUNEDIN

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF GULFPORT

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

IN WITNESS WHEREOF, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF INDIAN ROCKS BEACH

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

TOWN OF INDIAN SHORES

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

TOWN OF KENNETH CITY

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor



**N WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF LARGO

By: \_\_\_\_\_  
City Manager

By: \_\_\_\_\_  
Mayor

[SEAL]

Reviewed and approved:

By: \_\_\_\_\_  
City Attorney

ATTEST:

By: \_\_\_\_\_  
City Clerk

IN WITNESS WHEREOF, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF MADEIRA BEACH

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

TOWN OF NORTH REDINGTON BEACH

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

IN WITNESS WHEREOF, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF OLDSMAR

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

APPROVED AS TO FORM

By: \_\_\_\_\_  
City Attorney

IN WITNESS WHEREOF, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF PINELLAS PARK

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

APPROVED AS TO FORM AND CONTENT

By: \_\_\_\_\_  
City Attorney

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

TOWN OF REDINGTON BEACH

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor



**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

TOWN OF REDINGTON SHORES

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF SAFETY HARBOR

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF ST. PETE BEACH

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF ST. PETERSBURG

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF SEMINOLE

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF SOUTH PASADENA

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor



**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF TARPON SPRINGS

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor

**IN WITNESS WHEREOF**, the parties hereto have caused this Second Amendment to be executed as of the day and year first written above.

ATTEST:

CITY OF TREASURE ISLAND

By: \_\_\_\_\_  
City Manager

By: \_\_\_\_\_  
Mayor

## EXHIBIT 1

The Municipalities shall be entitled to receive forty percent (40%) of the First Local Option Fuel Tax proceeds received by the County from the Department of Revenue and the County shall be entitled to retain sixty percent (60%) of the Local Option Fuel Tax proceeds. The Municipalities shall individually be entitled to receive the following respective portions of such forty percent (40%):

<u>Municipality</u>	<u>Allocation of Local Option Fuel Tax to be Received</u> <u>Effective January 1, 2018</u>
Belleair	0.0059
Belleair Beach	0.0024
Belleair Bluffs	0.0031
Belleair Shores	0.0002
Clearwater	0.1654
Dunedin	0.0539
Gulfport	0.0184
Indian Rocks Beach	0.0063
Indian Shores	0.0022
Kenneth City	0.0076
Largo	0.1202
Madeira Beach	0.0065
North Redington Beach	0.0022
Oldsmar	0.0210
Pinellas Park	0.0762
Redington Beach	0.0022
Redington Shores	0.0032
Safety Harbor	0.0257
St. Petersburg	0.3819
St. Pete Beach	0.0142
Seminole	0.0269
South Pasadena	0.0077
Tarpon Springs	0.0366
Treasure Island	0.0103