

APPENDIX O: MIAMI-DADE COUNTY FY 2023-24 ADOPTED GAS TAX REVENUES

STATE MOTOR FUEL TAXES DISTRIBUTED TO LOCAL GOVERNMENTS

\$4,312,800.0

Title of Gas Tax	Amount Imposed Per Gallon	Type of Fuel Imposed on	Computation Formula	Permissible Use	County Levy Required	County Action Required		Amount Received per cent FY 2023-24 Budget	County's share for FY 2023-24 Budget	Allocation within the fund
						Administrative	Legislative			
A) Constitutional Gas Tax Section 9(c), Article XII Revised 1968 Florida Constitution; Sections 206.41 and 206.47, F.S. Also known as the Secondary Gas Tax	2.0 cents	All Fuels	Proceeds allocated to Counties based on weighted formula: 25% ratio of County/State population, 25% ratio County area/State area, 50% ratio collection in County/collection in all Counties	Acquisition, construction and maintenance of roads; bondable for the same purposes	No	No	No	\$10,782,000	\$21,564,000	20% - used in County-wide General Fund (\$4.105 million); 80% - used in DTPW's Construction Funds (\$17.459 million)
B) County Gas Tax Sections 206.41(1)(b) and 206.60, F.S.	1.0 cent	All Fuels	Proceeds allocated to Counties based on weighted formula: 25% ratio of County/State population, 25% ratio County area/State area, 50% ratio collection in County/collection in all Counties	All legitimate County transportation purposes; can be used for both Public Works and Transit needs	No	No	No	\$9,220,000	\$9,220,000	The State is allowed to impose a 7.3% administrative fee
C) Municipal Gas Tax Sections 206.605(1), 206.879(1), and 210.20(2)(a), and Part II of Chapter 218, F.S.	1.0 cent	Gas / Gasohol and Diesel	Proceeds allocated to Florida's Revenue Sharing Trust Fund for Municipalities on the basis of 1/3 population, 1/3 sales tax collection, and 1/3 local government revenue raising ability	All legitimate municipal transportation purposes, including public safety related purposes; can only be used for UMSA transportation related purposes	No	No	No	N/A	Included in the \$48.21 million of UMSA state revenue sharing	The State is allowed to impose a 7.3% administrative fee on gas tax portion
D) Local Option Gas Tax Section 336.025, F.S. Re-levy required in 2053.	6.0 cents	Gas / Gasohol and Diesel	Pursuant to Interlocal Agreement, proceeds allocated 70.40% to the County and 29.60% to the Cities (based upon a weighted formula: 75% population and 25% center line miles); proceeds based upon gas tax collected within the County	All legitimate transportation purposes; can be used both for Public Works and Transit needs	Yes (Motor fuel)	Yes	Yes	\$7,970,000	\$33,667,000	The State is allowed to impose a 7.3% administrative fee
					No (Diesel)			County's share is \$5,611,000		
E) Capital Improvement Local Option Gas Tax. Can impose up to 5.0 cents. Section 336.025(1)(B), F.S. as created by Section 40 Chapter 93-206-effective 1/1/94 (originally on 1/1/94 - 5 cents were imposed, was amended in 6/96 and reduced to 3 cents on 9/1/96)	3.0 cents	Gas / Gasohol	Pursuant to Interlocal Agreement , proceeds allocated 74% to the County and 26% to the cities (based on a weighted formula:75% population, 25% center line miles); proceeds based upon the gas tax collected within the County	All County capital transportation purposes; can only be used by either Public Works or Transit for capital improvement needs	Yes	Yes	No	\$9,211,000	\$20,448,000	The State is allowed to impose a 7.3% administrative fee
								County's share is \$6,816,000		
F) Ninth Cent Gas Tax Section 336.021, F.S. as amended by Section 47, Chapter 93-206- effective 1/1/94	1.0 cent	Gas / Gasohol and Diesel	Proceeds allocated to the County were the tax is collected	All County transportation purposes	Yes (Motor fuel)	No	No	\$11,379,000	\$11,379,000	Countywide General Fund transportation related expenses
					No (Diesel)					

F.S.: Florida Statutes

DTPW: Transportation and Public Works

UMSA: Unincorporated Municipal Service Area

NOTE: The Sixth Cent Local Option Gas Tax Section (LOGT) has been renewed for another 30 years and will expire on December 31, 2053; Renewal will require an item to be approved by the BCC on or before July 1, 2052