

**CHAPTER 209. LOCAL OPTION GAS TAX**

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**Section 209.01. Short title.**

This article shall be known and may be cited as the "Indian River County Local Option Gas Tax Ordinance."

(Ord. No. 92-26, § 4, 7-14-92)

**Section 209.02. Levy of tax.**

There is hereby imposed a six cent (\$0.06) local option gas tax upon every gallon of motor fuel and special fuel sold in Indian River County and taxed under the provisions of F.S. Ch. 206.

(Ord. No. 92-26, § 4, 7-14-92)

**Section 209.03. Effective date.**

The tax imposition hereby made shall be effective from September 1, 1996 to August 31, 2026, both inclusive.

(Ord. No. 92-26, § 4, 7-14-92; Ord. No. 96-11, § 1, 4-23-96)

**Section 209.04. Disposition of proceeds.**

(a) The disposition of proceeds shall be pursuant to interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county. Said agreement shall provide a distribution formula for dividing the entire proceeds of the local option gas tax among the county government and all eligible municipalities within the county. Said formula is set forth in paragraph (b) of this section. The method of distribution of the local option gas tax revenues shall be reviewed and a public hearing held in May at least every two (2) years by the parties to the agreement.

(b) Each year, during the term of the imposition of this tax, the division and distribution of tax proceeds under this article shall be evaluated and recalculated based upon the following formula:

The percentage of total revenue allocated to each eligible entity equals one-third ( $\frac{1}{3}$ ) of the

entity's percentage of total equivalent lane miles of road plus one-third ( $\frac{1}{3}$ ) of the entity's percentage of transportation expenditures over the previous five (5) years plus one-third ( $\frac{1}{3}$ ) of the entity's total percentage of population residing in the area based upon the most recent estimate from the Florida Bureau of Economic and Business Research.

Each eligible entity (municipality) shall report the above information to the Indian River County Public Works Director by April 30th of each year. Should the above information not be reported to the public works director by April 30th of each year, the public works director shall recalculate the distribution of proceeds based upon the previous year's information, or other reliable information, whichever is more recent, for each non-reporting eligible entity (municipality).

By June 15 of each year, the county shall provide the Florida State Department of Revenue a certified copy of the distribution proportions established by interlocal agreement under this section. The revised distribution of tax proceeds shall become effective on September 1 of the same year.

(c) If, during the term of the imposition of this tax, the county or any of the municipalities become ineligible to receive a share of the local option gas tax for any reason, any funds otherwise undistributed because of ineligibility shall be distributed by the department of revenue to eligible governments within Indian River County in proportion to other monies distributed pursuant to this section.

(d) The distribution formula established herein shall also govern the division and distribution of proceeds of the local option gas tax imposed through August 31, but not collected otherwise available for distribution until after August 31, of the year this levy terminates.

(Ord. No. 92-26, § 4, 7-14-92; Ord. No. 96-11, § 1, 4-23-96; Ord. No. 2001-012, § 1, 3-20-01)

**Section 209.05. Utilization of proceeds.**

Proceeds of the tax imposed herein shall be utilized only for transportation expenditures in accordance with the provisions and requirements of F.S. § 336.025.

(Ord. No. 92-26, § 4, 7-14-92)