

# INDIAN RIVER COUNTY, FLORIDA

## BOARD MEMORANDUM

**TO:** Board of County Commissioners

**THROUGH:** John A. Titkanich, Jr., County Administrator  
Nancy Bunt, Assistant County Administrator

**FROM:** Kirstin Leiendecker, P.E., Acting Public Works Director

**SUBJECT:** Local Option Gas Tax Distribution Percentages

**DATE:** May 10, 2024

**PUBLIC HEARING**

### **DESCRIPTION AND CONDITIONS**

As required by Chapter 209 of the Indian River County Code, the Board of County Commissioners shall conduct a Public Hearing every two years in May to approve a revenue distribution formula for the 6¢ Local Option Gas Tax. This tax revenue is currently shared with the five municipalities based upon a formula as follows:

“The percentage of total revenue allocated to each eligible entity equals one-third of the entity’s percentage of total equivalent lane miles of road plus one-third of the entity’s percentage of transportation expenditures over the previous five years plus one-third 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.”

This formula has been used over the past 37 years.

Attached is the 2024 updated table for computation of the Local Option Gas Tax Distribution Percentages. The new percentages will be sent to the Florida Department of Revenue for implementation by September 1, 2024.

### **RECOMMENDATIONS**

Staff recommends approval of the 2024/2025 revenue distribution percentages.

### **ATTACHMENT**

Chapter 209  
LOGT Chart/Spreadsheet  
Public Hearing Advertisement  
April 2024 Sample Letter to Municipalities

### **APPROVED AGENDA ITEM FOR MAY 21, 2024**