

**REVENUE ESTIMATING CONFERENCE**

**TAX:** fuel tax

**ISSUE:** adjust the ninth-cent and local option fuel tax on motor fuel by the percentage change in the average of the CPI

**BILL NUMBER(S):** SB 510

**SPONSOR(S):** Senator Bennett

**MONTH/YEAR COLLECTION IMPACT BEGINS:** January 1, 2008

**DATE OF ANALYSIS:** 1/17/2007

**SECTION 1: NARRATIVE**

**a. Current Law:** s. 206.41(1), currently the rates of the ninth-cent and local option fuel tax on motor fuel are not adjusted annually by the percentage change in the consumer price index

**b. Proposed Change:** Beginning 1/1/2008, and on January 1 of each year thereafter, a county may, by ordinance, provide that the above tax be adjusted by the percentage change in the average of the consumer price index for the most recent 12-month period ending September 30, compared to the average for the base year, which is the 12-month period ending September 30, 2006, and rounded to the nearest tenth of a cent.

**SECTION 2: DESCRIPTION OF DATA AND SOURCES**

11/2006 Transportation REC

Florida DOR 2006 certified 2006 motor fuel gallons by county

2007 tax rates by county

**SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)**

**SECTION 4: PROPOSED FISCAL IMPACT**

FY 2008 cash  $(\$13.18m / 12 * 4) = \$4.39m$

State Impact—All Funds	FY 2007-08 Annualized	FY 2007-08 Cash	FY 2008-09 Cash
High			
Ninth-cent + local option	\$101.6m	\$4.39m	\$22.0m
Cumulative			\$26.39m

State Impact—All Funds	FY 2009-10 Cash	FY 2010-11 Cash
High		
Ninth-cent + local option	\$22.2m	\$15.7m
Cumulative	\$48.59m	\$64.29m

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**SECTION 5: CONSENSUS ESTIMATE (ADOPTED 2 / 9 / 07 )** The conference adopted an indeterminate estimate due to the need for local ordinances. If all jurisdictions passed the ordinances, the statewide impact would be \$4.4 m in 2007-08, \$26.4 m in 2008-09, \$48.6m in 2009-10, and \$64.3 m in 2010-11, with the recurring statewide impact being \$101.6 m.

	FY 2007-08 Annualized	FY 2007-08 Cash	FY 2008-09 Cash
General Revenue			
Total State Impact			
Total Local Impact	Indeterminate	Indeterminate	Indeterminate
Total Impact	Indeterminate	Indeterminate	Indeterminate

	FY 2009-10 Cash	FY 2010-11 Cash
General Revenue		
Total State Impact		
Total Local Impact	Indeterminate	Indeterminate
Total Impact	Indeterminate	Indeterminate

	A	C	D	E	F	G	P	Q	R	S	T	U
1												
2												
3	Highway Fuel Tax Rates: State and Local Option for CY 2007 (Cents per Gallon)											
4												
5		FY 2005-06		Local	2nd loc	TOTAL	cum	cum	cum	cum	cum	
6		Motor Fuel	Ninth	Option	option	**SCETS total	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	
7	County	gallons	Cent	Gas Tax	Gas Tax	Tax	cents	Impact	Impact	Impact	Impact	Impact
8	Alachua	119,306,673	1	6		6.2	7	\$123,706	\$380,528	\$648,837	\$797,609	\$1,090,474
9	Baker	15,234,710	1	6		6.2	7	\$15,796	\$48,591	\$82,852	\$101,850	\$139,247
10	Bay	86,566,672	1	6		6.2	7	\$89,758	\$276,104	\$470,784	\$578,730	\$791,227
11	Bradford	15,495,058		6		6.2	6	\$16,066	\$49,421	\$67,415	\$86,325	\$123,923
12	Brevard	251,312,392		6		6.2	6	\$260,579	\$801,560	\$1,093,389	\$1,400,096	\$2,009,890
13	Broward	818,400,187	1	6	5	6.2	12	\$1,697,151	\$4,350,474	\$7,121,254	\$9,118,843	\$13,090,438
14	Calhoun	4,312,577		6		6.2	6	\$4,472	\$13,755	\$18,763	\$24,026	\$34,490
15	Charlotte	83,005,196	1	6	5	6.2	12	\$172,131	\$441,241	\$722,264	\$924,867	\$1,327,681
16	Citrus	56,595,860	1	6	5	6.2	12	\$117,365	\$300,854	\$492,465	\$630,607	\$905,260
17	Clay	77,110,125	1	6		6.2	7	\$79,953	\$245,942	\$419,355	\$515,509	\$704,793
18	Collier	144,936,267	1	6	5	6.2	12	\$300,560	\$770,456	\$1,261,153	\$1,614,920	\$2,318,278
19	Columbia	45,014,243	1	6	0	6.2	7	\$46,674	\$143,573	\$244,805	\$300,937	\$411,434
20	Dade	1,020,652,912	1	6	3	6.2	10	\$2,116,571	\$4,340,491	\$7,771,000	\$10,235,159	\$12,827,180
21	DeSoto	12,182,253	1	6	5	6.2	12	\$25,263	\$64,759	\$106,003	\$135,738	\$194,857
22	Dixie	6,030,792		6		6.2	6	\$6,253	\$19,235	\$26,238	\$33,598	\$48,232
23	Duval	447,024,773		6		6.2	6	\$463,507	\$1,425,784	\$1,944,878	\$2,490,437	\$3,575,115
24	Escambia	136,207,945	1	6		6.2	7	\$141,230	\$434,435	\$740,753	\$910,600	\$1,244,953
25	Flagler	38,025,189	1	6		6.2	7	\$39,427	\$121,281	\$206,796	\$254,212	\$347,554
26	Franklin	9,055,022		5		5.2	5	\$9,389	\$19,254	\$29,547	\$40,357	\$62,073
27	Gadsden	28,640,879		6		6.2	6	\$29,697	\$91,350	\$124,608	\$159,562	\$229,058
28	Gilchrist	6,430,556	1	6		6.2	7	\$6,668	\$20,510	\$34,972	\$42,991	\$58,776
29	Glades	3,525,816	1	6		6.2	7	\$3,656	\$11,246	\$19,175	\$23,571	\$32,226
30	Gulf	5,460,784		6		6.2	6	\$5,662	\$17,417	\$23,758	\$30,423	\$43,673
31	Hamilton	10,963,958		6		6.2	6	\$11,368	\$34,970	\$47,701	\$61,082	\$87,685
32	Hardee	14,812,242	1	6	5	6.2	12	\$30,717	\$78,739	\$128,888	\$165,042	\$236,924
33	Hendry	19,289,671	1	6	2	6.2	9	\$20,001	\$82,032	\$125,886	\$171,945	\$220,387
34	Hernando	71,925,971	1	6	2	6.2	9	\$74,578	\$305,877	\$469,394	\$641,135	\$821,762
35	Highlands	38,489,142	1	6	5	6.2	12	\$79,817	\$204,602	\$334,911	\$428,857	\$615,640
36	Hillsborough	573,752,900	1	6		6.2	7	\$594,908	\$1,829,983	\$3,120,295	\$3,835,749	\$5,244,152
37	Holmes	8,520,241	1	6		6.2	7	\$8,834	\$27,175	\$46,336	\$56,961	\$77,876
38	Indian River	67,917,232		6		6.2	6	\$70,421	\$216,622	\$295,489	\$378,376	\$543,173
39	Jackson	35,314,767	1	6		6.2	7	\$36,617	\$112,636	\$192,056	\$236,092	\$322,780
40	Jefferson	9,317,984	1	6		6.2	7	\$9,662	\$29,720	\$50,675	\$62,294	\$85,167
41	Lafayette	2,824,458		6		6.2	6	\$2,929	\$9,009	\$12,288	\$15,735	\$22,589
42	Lake	127,415,970	1	6		6.2	7	\$132,114	\$406,393	\$692,938	\$851,823	\$1,164,593
43	Lee	299,544,192	1	6	5	6.2	12	\$621,177	\$1,592,325	\$2,606,464	\$3,337,605	\$4,791,256
44	Leon	121,677,567	1	6		6.2	7	\$126,164	\$388,090	\$661,731	\$813,459	\$1,112,144
45	Levy	17,874,279		6		6.2	6	\$18,533	\$57,010	\$77,766	\$99,580	\$142,951
46	Liberty	3,158,901	1	6		6.2	7	\$3,275	\$10,075	\$17,179	\$21,118	\$28,873
47	Madison	10,376,547		6		6.2	6	\$10,759	\$33,096	\$45,145	\$57,809	\$82,987
48	Manatee	142,704,981	1	6	5	6.2	12	\$295,933	\$758,595	\$1,241,738	\$1,590,059	\$2,282,588
49	Marion	181,831,555	1	6		6.2	7	\$188,536	\$579,951	\$988,872	\$1,215,611	\$1,661,957
50	Martin	80,927,970	1	6	5	6.2	12	\$167,824	\$430,199	\$704,189	\$901,722	\$1,294,455
51	Monroe	57,526,321		6		6.2	6	\$59,647	\$183,480	\$250,281	\$320,487	\$460,071
52	Nassau	29,308,896	1	6	5	6.2	12	\$60,779	\$155,801	\$255,029	\$326,568	\$468,800

