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

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

	FY 2009-10	FY 2010-11
State Impact—All Funds	Cash	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, 48.6 m in 2009-10, and 64.3 m in 2010-11, with the recurring statewide impact being 101.6 m.

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

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

	А	С	D	E	F	G	Р	Q	R	S	Т	U
1												
2												
3	Highway Fuel	Tax Rates: Sta	te and L	ocal Opti	on for CY	′ 2007 (C	ents 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
_	Calhoun	4,312,577		6		6.2	6	\$4,472	\$13,755	\$18,763	\$24,026	\$34,490
	Charlotte	83,005,196	1	6	5	6.2	12	\$172,131	\$441,241	\$722,264	\$924,867	\$1,327,681
	Citrus	56,595,860	1	6	5	6.2	12	\$117,365	\$300,854	\$492,465	\$630,607	\$905,260
_	Clay	77,110,125	1	6	0	6.2	7	\$79,953	\$245,942	\$419,355	\$515,509	\$704,793
_	Collier	144,936,267	1	6	5	6.2	12	\$300,560	\$770,456	\$1,261,153	\$1,614,920	\$2,318,278
_	Columbia	45,014,243	1	6	0	6.2	7	\$46,674	\$143,573	\$244,805	\$300,937	\$411,434
	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
_	DeSoto	12,182,253	1	6	5	6.2	12	\$25,263	\$64,759	\$106,003	\$135,738	\$194,857
_	Dixie	6,030,792		6	0	6.2	6	\$6,253	\$19,235	\$26,238	\$33,598	\$48,232
_	Duval	447,024,773		6		6.2	6	\$463,507	\$1,425,784	\$1,944,878	\$2,490,437	\$3,575,115
	Escambia	136,207,945	1	6		6.2	7	\$141,230	\$434,435	\$740,753	\$910,600	\$1,244,953
_	Flagler	38,025,189	1	6		6.2	7	\$39,427	\$121,281	\$206,796	\$910,000 \$254,212	\$347,554
	Franklin		I	5		5.2	5	\$9,389	\$19,254	\$200,790 \$29,547	\$40,357	\$62,073
_	Gadsden	9,055,022				6.2	6	\$9,389 \$29,697	\$19,254	\$29,547 \$124,608	\$40,357 \$159,562	\$02,073 \$229,058
	Gilchrist	28,640,879	1	6		6.2	7	\$6,668	\$20,510	\$34,972	\$42,991	\$58,776
	Glades	6,430,556	1	6		6.2	7	\$3,656	\$20,510	\$34,972 \$19,175	\$42,991 \$23,571	\$32,226
		3,525,816	1									
_	Gulf	5,460,784		6		6.2	6	\$5,662	\$17,417 \$24,070	\$23,758	\$30,423	\$43,673 \$97,695
	Hamilton	10,963,958		6	-	6.2	6	\$11,368	\$34,970	\$47,701	\$61,082	\$87,685
_	Hardee	14,812,242	1	6	5	6.2	12	\$30,717	\$78,739	\$128,888	\$165,042	\$236,924
	Hendry	19,289,671	1	6	2	6.2	9	\$20,001	\$82,032	\$125,886	\$171,945	\$220,387
	Hernando	71,925,971	1	6	2	6.2	9	\$74,578	\$305,877	\$469,394	\$641,135	\$821,762
	Highlands	38,489,142	1	6	5	6.2	12	\$79,817	\$204,602	\$334,911	\$428,857	\$615,640
	Hillsborough	573,752,900	1	6		6.2	7	\$594,908	\$1,829,983	\$3,120,295	\$3,835,749	\$5,244,152
-	Holmes	8,520,241	1	6		6.2	7	\$8,834	\$27,175	\$46,336	\$56,961	\$77,876
	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
	Lafayette	2,824,458		6		6.2	6	\$2,929	\$9,009	\$12,288	\$15,735	\$22,589
	Lake	127,415,970	1	6		6.2	7	\$132,114	\$406,393	\$692,938	\$851,823	\$1,164,593
	Lee	299,544,192	1	6	5	6.2	12	\$621,177	\$1,592,325	\$2,606,464	\$3,337,605	\$4,791,256
	Leon	121,677,567	1	-		6.2	7	\$126,164	\$388,090	\$661,731	\$813,459	\$1,112,144
	Levy	17,874,279		6		6.2	6	\$18,533	\$57,010	\$77,766	\$99,580	\$142,951
	Liberty	3,158,901	1			6.2	7	\$3,275	\$10,075	\$17,179	\$21,118	\$28,873
	Madison	10,376,547		6		6.2	6	\$10,759	\$33,096	\$45,145	\$57,809	\$82,987
	Manatee	142,704,981	1	6	5	6.2	12	\$295,933	\$758,595	\$1,241,738	\$1,590,059	\$2,282,588
	Marion	181,831,555	1	6		6.2	7	\$188,536	\$579,951	\$988,872	\$1,215,611	\$1,661,957
	Martin	80,927,970	1	6	5	6.2	12	\$167,824	\$430,199	\$704,189	\$901,722	\$1,294,455
	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

	А	С	D	E	F	G	Р	Q	R	S	Т	U
	Okaloosa	104,375,313	1	6		6.2	7	\$108,224	\$332,905	\$567,634	\$697,787	\$954,000
54	Okeechobee	30,852,894	1	6		6.2	7	\$31,990	\$98,405	\$167,790	\$206,263	\$281,998
55	Orange	579,806,951		6		6.2	6	\$601,185	\$1,849,292	\$2,522,576	\$3,230,185	\$4,637,051
56	Osceola	167,844,701	1	6		6.2	7	\$174,033	\$535,340	\$912,806	\$1,122,103	\$1,534,115
	Palm Beach	552,524,506	1	6	5	6.2	12	\$1,145,793	\$2,937,125	\$4,807,755	\$6,156,382	\$8,837,715
58	Pasco	191,359,787	1	6		6.2	7	\$198,415	\$610,341	\$1,040,690	\$1,279,310	\$1,749,045
59	Pinellas	385,178,698	1	6		6.2	7	\$399,381	\$1,228,526	\$2,094,754	\$2,575,061	\$3,520,567
60	Polk	239,657,780	1	6	5	6.2	12	\$496,988	\$1,273,979	\$2,085,366	\$2,670,334	\$3,833,363
61	Putnam	32,859,118		6		6.2	6	\$34,071	\$104,804	\$142,961	\$183,063	\$262,793
62	St. Johns	95,219,294		6		6.2	6	\$98,730	\$303,702	\$414,272	\$530,480	\$761,524
63	St. Lucie	124,609,859	1	6	5	6.2	12	\$258,409	\$662,404	\$1,084,284	\$1,388,438	\$1,993,154
64	Santa Rosa	64,755,989		6		6.2	6	\$67,144	\$206,539	\$281,735	\$360,765	\$517,891
65	Sarasota	165,928,827	1	6	5	6.2	12	\$344,094	\$882,049	\$1,443,819	\$1,848,825	\$2,654,057
66	Seminole	202,705,682	1	6		6.2	7	\$210,180	\$646,529	\$1,102,394	\$1,355,162	\$1,852,748
67	Sumter	44,743,182	1	6		6.2	7	\$46,393	\$142,708	\$243,331	\$299,125	\$408,957
68	Suwannee	23,612,618	1	6	5	6.2	12	\$48,966	\$125,521	\$205,464	\$263,098	\$377,687
69	Taylor	12,198,291	0	6		6.2	6	\$12,648	\$38,906	\$53,071	\$67,958	\$97,557
70	Union	3,850,320	1	5		6.2	6	\$3,992	\$8,187	\$16,752	\$21,451	\$30,793
71	Volusia	213,562,005	1	6	5	6.2	12	\$442,872	\$1,135,259	\$1,858,295	\$2,379,567	\$3,415,957
72	Wakulla	9,692,188	1	6		6.2	7	\$10,050	\$30,913	\$52,710	\$64,796	\$88,587
73	Walton	35,902,405	1	6		6.2	7	\$37,226	\$114,511	\$195,251	\$240,021	\$328,151
74	Washington	10,988,093	1	6		6.2	7	\$11,393	\$35,046	\$59,758	\$73,459	\$100,432
75	state total	8,648,231,127						\$13,178,306	\$35,217,632	\$57,389,782	\$73,053,712	\$101,617,788
76	Weighted Ave	erage:	0.75	5.98	2.01	6.2		Impact	\$22,039,327	\$22,172,150	\$15,663,929	\$28,564,076
77	REC 11/2006	6 motor fuel gall	cum	CPIU %	1 cent	1cent	2cent	3cent	4cent	5cent	6cent	
78	FY 2006-07	8,782,800,000	%		adjustme	ent						
79	FY 2007-08	8,967,100,000	3.69%	2.04%	1.020	1	2.00	3.10	4.10	5.10	6.10	
80	FY 2008-09	9,194,500,000	6.32%	2.08%	1.042	1	2.10	3.10	4.20	5.20	6.30	
81	FY 2009-10	9,406,500,000	8.77%	2.12%	1.064	1.1	2.10	3.20	4.30	5.30	6.40	
82	FY 2010-11	9,636,100,000	11.42%	2.16%	1.087	1.1	2.20	3.30	4.40	5.40	6.50	
83	FY 2011-12	9,880,700,000	14.25%	2.20%	1.111	1.1	2.20	3.30	4.40	5.60	6.70	
90												
91	Consumer Pr	rice Index - All U	Irban Cor	sumers	CUUROC)00sa0						
92		FY 04-05	FY 05-0	% growth	1		2cent	3cent	4cent	5cent	6cent	
93	October	190.9	199.2		FY 06		2.04	3.06	4.08	5.10	6.12	
94	November	191.0	197.6		FY 07		2.08	3.12	4.17	5.21	6.25	
95	December	190.3	196.8		FY 08		2.13	3.19	4.25	5.32	6.38	
96	January	190.7	198.3		FY 09		2.17	3.26	4.35	5.43	6.52	
97	February	191.8	198.7		FY 10		2.22	3.33	4.44	5.55	6.66	
98	March	193.3	199.8				SCETS					
	April	194.6	201.5		FY 06					4.8		
100	May	194.4	202.5		FY 07					4.9		
	June	194.5	202.9		FY 08					5.0		
102	July	195.4	203.5		FY 09					5.1		
	August	196.4	203.9		FY 10					5.2		
	September	198.8	202.9									
105												
106	average	193.5	200.6	3.68%								