



# Florida Legislative Committee on Intergovernmental Relations

*Report-in-Brief*



## Utilization of Local Option Fuel Taxes by Florida Counties

*Revised January 2007*

### I. Introduction

Local option fuel taxes are significant revenue sources to Florida’s local governments and represent important funding mechanisms for the provision of local transportation infrastructure. The current utilization of existing taxing authority is of continuing interest to state lawmakers and local officials alike, particularly in the context of recurring discussions of growth management and local service provisions.

This report provides a review of existing taxing authority for local option fuel taxes available to Florida’s county governments and offers estimates of realized and unrealized tax revenues for the local fiscal year ending September 30, 2007. The report also discusses impediments to increased tax utilization and provides a policy option to the Florida Legislature for increasing such utilization.

### II. Current Taxing Authority

County governments are authorized to impose up to 12 cents of local option fuel taxes via three separate levies. Local option fuel tax impositions shall be levied before July 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year.<sup>1</sup>

#### A. Ninth-cent Fuel Tax

The Ninth-cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.<sup>2</sup> Since January 1, 1994, this tax has been automatically imposed on diesel fuel in every county pursuant to a policy of statewide equalization of diesel fuel tax rates.<sup>3</sup> The tax on motor fuel may be imposed pursuant to an ordinance adopted by an extraordinary vote of the county’s governing body or voter approval in a countywide referendum. Consequently, even if a county does not levy the tax on motor fuel, it still receives proceeds from the levy on diesel fuel.

The county’s governing body may, by joint agreement with one or more of its respective municipalities, provide for the distribution of tax proceeds within both the incorporated and unincorporated areas of the county in order to pay only those transportation expenditures defined in s. 336.025(7), F.S., and summarized in the table below. However, the county is not required to share the tax proceeds with municipalities.

Transportation Expenditures Authorized by Section 336.025(7), Florida Statutes	
Paragraph	Authorized Expenditures
(a)	Public transportation operations and maintenance.
(b)	Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
(c)	Roadway and right-of-way drainage.
(d)	Street lighting.
(e)	Traffic signs, traffic engineering, signalization, and pavement markings.
(f)	Bridge maintenance and operation.
(g)	Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

#### B. 1-6 Cents Local Option Fuel Tax

The 1-6 Cents Local Option Fuel Tax is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.<sup>4</sup> This tax has been automatically imposed on diesel fuel at the maximum rate of 6 cents in every county since January 1, 1993, pursuant to a policy of statewide

equalization of diesel fuel tax rates.<sup>5</sup> The tax on motor fuel may be imposed pursuant to an ordinance adopted by a majority vote of the county's governing body or voter approval in a countywide referendum. Therefore, even if a county does not levy the tax on motor fuel at all or at the maximum rate, it still receives proceeds from the full 6 cents levy on diesel fuel.

The tax proceeds shall be distributed according to the distribution factors determined at the local level by interlocal agreement between a county and its respective municipalities. If no interlocal agreement has been established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding five fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every ten years based on the transportation expenditures of the immediately preceding five years. The tax proceeds shall be used for those transportation expenditures as defined in s. 336.025(7), F.S., and summarized in the table on the preceding page.

Pursuant to s. 336.025(8), F.S., the governing body of a county with a population of 50,000 or less on April 1, 1992, or the governing body of a municipality within such a county may use the proceeds of this tax in any fiscal year to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. In addition, no more than an amount equal to the proceeds from 4 cents per gallon of the imposed tax may be used by such county for the express and limited purpose of paying for a court-ordered refund of special assessments. Except as provided in subsection (7), such funds shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects pursuant to subsection (8) only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and has adopted a resolution certifying that the local government has met all of

the transportation needs identified in its approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. The proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years, except that, for the express and limited purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For purposes of this subsection, "infrastructure" has the same meaning as provided in s. 212.055, F.S.

### **C. 1-5 Cents Local Option Fuel Tax**

The 1-5 Cents Local Option Fuel Tax is a tax of 1 to 5 cents on every net gallon of motor fuel sold within a county.<sup>6</sup> Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or voter approval in a countywide referendum.

The tax proceeds shall be distributed according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding five fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every ten years based on the transportation expenditures of the immediately preceding five years.

The tax proceeds shall be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Although public transportation and roadway maintenance is an authorized expenditures for the Ninth-cent and 1-6 Cents fuel taxes, routine maintenance of roads is not considered an authorized expenditure for the 1-5 Cents tax.

### III. Utilization of Current Taxing Authority

All county governments are eligible to impose a local option fuel tax on motor fuel, and all counties currently levy at least one of the three taxes as illustrated in the following table.

<b>Number of County Governments Eligible to Levy and Currently Levying Local Option Fuel Taxes on Motor Fuel</b>		
<b>Tax</b>	<b># Eligible</b>	<b># Levying</b>
Ninth-cent	67	48
1-6 Cents	67	65 levy 6 cents. 2 levy 5 cents.
1-5 Cents	67	16 levy 5 cents. 1 levies 3 cents. 2 levy 2 cents.

As summarized below, Florida counties will realize \$845 million in local option fuel tax revenues during fiscal year 2007. Of the \$591 million statewide in 1-6 Cents Local Option Fuel Tax revenues to be realized during the fiscal year, \$417 million will be received by county governments and \$174 million will be received by municipal governments. Of the \$167 million statewide in 1-5 Cents Local Option Fuel Tax revenues to be realized during the fiscal year, \$114 million will be received by county governments and \$53.4 million will be received by municipal governments. Since counties levying the Ninth-cent Fuel Tax are not statutorily-required to share the proceeds with their respective municipalities, the LCIR does not have data on the amount of tax revenue to be received by those municipalities located in counties imposing this tax.

<b>Estimates of Realized and Unrealized Local Option Fuel Tax Revenues: Fiscal Year Ending September 30, 2007</b>		
<b>Tax</b>	<b>\$ Realized</b>	<b>\$ Unrealized</b>
Ninth-cent	\$86.8 million	\$17.5 million
1-6 Cents	\$591 million	\$91,475
1-5 Cents	\$167 million	\$241 million
<b>Total</b>	<b>\$845 million</b>	<b>\$258 million</b>

Florida counties, not currently levying local option fuel taxes for which they are eligible to impose, will allow \$258 million statewide to go unrealized during this fiscal year. Of that total,

\$241 million or 93 percent, is represented by the 1-5 Cents Local Option Fuel Tax.

#### A. Ninth-cent Fuel Tax

The table below summarizes the realized and unrealized revenues generated from the Ninth-cent Fuel Tax for those counties having total populations of 75,000 or less versus those counties having total populations greater than 75,000, based on the official 2006 countywide population estimates. This distinction is used here and throughout the remainder of this report in order to contrast the taxing capacities of less populous, predominantly rural counties versus more populous, predominantly urban counties.

<b>Ninth-cent Fuel Tax: Utilization in Local Fiscal Year 2007</b>				
<b>Pop.</b>	<b>Realized</b>		<b>Unrealized</b>	
	<b>#</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
75,000 or less	30	\$5.6 million	12	\$1.5 million
> 75,000	37	\$81.2 million	7	\$16.0 million

Florida counties will realize \$86.8 million in Ninth-cent Fuel Tax revenues. Nineteen counties will allow \$17.5 million in tax revenues to go unrealized during the fiscal year. Of that total, \$16 million or 91 percent, is represented by seven counties having total populations greater than 75,000.

#### B. 1-6 Cents Local Option Fuel Tax

Florida counties will realize \$591 million in 1-6 Cents Local Option Fuel Tax revenues. Only two counties, having total populations of 75,000 or less, do not levy the tax on motor fuel at the maximum rate of 6 cents and consequently will have unrealized tax revenues totaling \$91,475.

<b>1-6 Cents Local Option Fuel Tax: Utilization in Local Fiscal Year 2007</b>				
<b>Pop.</b>	<b>Realized</b>		<b>Unrealized</b>	
	<b>#</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
75,000 or less	30	\$40.2 million	2	\$91,475
> 75,000	37	\$551 million	0	\$0

**C. 1-5 Cents Local Option Fuel Tax**

Florida counties will realize \$167 million in 1-5 Cents Local Option Fuel Tax revenues. Fifty-one counties will allow \$241 million in tax revenues to go unrealized during the fiscal year. Of that total, \$223 million or 93 percent, is represented by 25 counties having total populations greater than 75,000.

<b>1-5 Cents Local Option Fuel Tax: Utilization in Local Fiscal Year 2007</b>				
<b>Pop.</b>	<b>Realized</b>		<b>Unrealized</b>	
	<b>#</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
75,000 or less	5	\$4.2 million	26	\$17.9 million
> 75,000	14	\$163 million	25	\$223 million

To facilitate comparisons among individual counties, Table 1 on pages 5-6 lists the current motor fuel tax rates and estimates of total realized tax revenues for each individual county during local fiscal year 2007. Table 2 on pages 7-8 lists the unrealized motor fuel tax rates and estimates of total unrealized tax revenues.

**IV. Method to Enhance Utilization of Current Taxing Authority**

Presently, 19 of 67 counties do not levy the Ninth-cent Fuel Tax, 2 of 67 counties do not levy the 1-6 Cents Local Option Fuel Tax at the maximum rate, and 51 of 67 counties do not levy the 1-5 Cents Local Option Fuel Tax at all or at the maximum rate.

A number of factors may help explain why some county governments have chosen not to maximize all possible local option fuel tax levies. For some county commissioners, the increased tax revenues may not be worth the potential political fallout from a board of county commissioners (BOCC) authorized tax levy. For some BOCCs, the projected tax revenues resulting from a new or increased levy may not amount to much. However, one possible explanation for the differences in tax utilization rates among counties may be the varying methods by which these taxes can be authorized.

While current law provides for voter approval in a countywide referendum as an optional authorization method for all three taxes, each tax requires a different standard for approval by vote of the county’s governing body. An extraordinary vote is required for the Ninth-cent Fuel Tax; a majority vote is required for the 1-6 Cents Local Option Fuel Tax; and a majority plus one vote is required for the 1-5 Cents Local Option Fuel Tax. There does not appear to be a policy rationale to explain these differing standards of levy authorization by a county’s governing body other than the intent to make some levies more difficult to enact and potentially limiting the cumulative tax rate.

During fiscal year 2007, Florida counties will realize \$845 million in local option fuel tax revenues. Florida counties, not currently levying local option fuel taxes for which they are eligible to impose, will allow \$258 million statewide to go unrealized during this fiscal year. This figure represents 23 percent of the \$1.1 billion statewide that would be realized if every county were levying each separate local option fuel tax at its maximum possible rate.

It is certainly possible that increased utilization of current taxing authority could be achieved by ‘standardizing’ the levy authorization by county governing bodies to the least restrictive method. Therefore, the Florida Legislature should consider amending current law to allow a county’s governing body to authorize the levy of the Ninth-cent Fuel Tax and the 1-5 Cents Local Option Fuel Tax by simple majority votes, which matches the simple majority vote “standard” currently needed to authorize the 1-6 Cents Local Option Fuel Tax. This suggested law change would not negate the existing statutory option of voter approval in a countywide referendum currently available for all three fuel tax levies. Perhaps, easier access by boards of county commissioners to existing fuel tax revenues would subsequently allow counties (and municipalities receiving distributions) to better fund local transportation infrastructure needs with locally-generated tax revenues.

**Table 1  
Current Motor Fuel Tax Rates and Estimates of Total Realized Tax Revenues in LFY 2007**

County	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax		1-5 Cents Fuel Tax		Total – All Taxes	
	Rate	\$	Rate	\$	Rate	\$	Rate	\$
Alachua	1	\$1,360,818	6	\$7,720,288	0	\$0	7	\$9,081,107
Baker	1	184,587	6	1,043,722	0	0	7	1,228,309
Bay	1	1,034,911	6	5,875,153	0	0	7	6,910,065
Bradford	0	32,543	6	1,056,103	0	0	6	1,088,646
Brevard	0	409,492	6	16,762,279	0	0	6	17,171,771
Broward	1	9,099,946	6	51,492,733	5	38,238,067	12	98,830,746
Calhoun	0	27,042	6	404,800	0	0	6	431,842
Charlotte	1	975,439	6	5,527,505	5	3,842,112	12	10,345,057
Citrus	1	714,955	6	4,060,177	5	2,925,218	12	7,700,350
Clay	1	865,754	6	4,911,711	0	0	7	5,777,465
Collier	1	1,677,143	6	9,497,439	5	7,160,113	12	18,334,695
Columbia	1	616,219	6	3,490,086	0	0	7	4,106,305
De Soto	1	165,487	6	941,810	5	573,231	12	1,680,528
Dixie	0	40,936	6	588,465	0	0	6	629,401
Duval	0	1,364,053	6	33,166,418	0	0	6	34,530,472
Escambia	1	1,759,770	6	9,979,222	0	0	7	11,738,993
Flagler	1	430,899	6	2,442,270	0	0	7	2,873,169
Franklin	0	16,448	5	376,110	0	0	5	392,558
Gadsden	0	388,059	6	3,629,503	0	0	6	4,017,562
Gilchrist	1	72,805	6	412,146	0	0	7	484,951
Glades	1	69,778	6	402,635	0	0	7	472,413
Gulf	0	17,847	6	424,288	0	0	6	442,135
Hamilton	0	82,342	6	1,048,394	0	0	6	1,130,736
Hardee	1	214,260	6	1,216,422	5	780,863	12	2,211,545
Hendry	1	300,379	6	1,711,569	2	352,278	9	2,364,226
Hernando	1	889,974	6	5,053,668	2	1,364,268	9	7,307,910
Highlands	1	548,765	6	3,117,941	5	1,900,079	12	5,566,784
Hillsborough	1	6,915,163	6	39,178,255	0	0	7	46,093,418
Holmes	1	126,120	6	716,131	0	0	7	842,250
Indian River	0	202,997	6	5,296,518	0	0	6	5,499,515
Jackson	1	580,136	6	3,282,448	0	0	7	3,862,583
Jefferson	1	162,487	6	924,024	0	0	7	1,086,512
Lafayette	0	12,267	6	233,722	0	0	6	245,989
Lake	1	1,492,519	6	8,469,928	0	0	7	9,962,447
Lee	1	3,367,787	6	19,084,950	5	13,867,908	12	36,320,644
Leon	1	1,354,222	6	7,671,476	0	0	7	9,025,698
Levy	0	61,836	6	1,440,791	0	0	6	1,502,627
Liberty	1	53,283	6	303,923	0	0	7	357,206
Madison	0	203,820	6	1,831,280	0	0	6	2,035,100
Manatee	1	1,760,940	6	9,972,285	0	0	7	11,733,224
Marion	1	2,278,323	6	12,911,936	0	0	7	15,190,259
Martin	1	929,023	6	5,266,314	5	3,872,395	12	10,067,731
Miami-Dade	1	11,853,608	6	67,210,057	3	28,721,824	10	107,785,489
Monroe	0	63,406	6	3,622,322	0	0	6	3,685,729
Nassau	1	388,257	6	2,194,775	5	1,402,337	12	3,985,369
Okaloosa	1	1,159,078	6	6,559,672	0	0	7	7,718,750
Okeechobee	1	419,073	6	2,380,430	0	0	7	2,799,503
Orange	0	1,254,649	6	40,469,462	0	0	6	41,724,111
Osceola	1	1,909,712	6	10,839,078	0	0	7	12,748,790

**Table 1 continued**  
**Current Motor Fuel Tax Rates and Estimates of Total Realized Tax Revenues in LFY 2007**

County	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax		1-5 Cents Fuel Tax		Total – All Taxes	
	Rate	\$	Rate	\$	Rate	\$	Rate	\$
Palm Beach	1	6,312,571	6	35,771,499	5	26,133,989	12	68,218,059
Pasco	1	2,296,229	6	13,004,497	0	0	7	15,300,726
Pinellas	1	4,313,138	6	24,427,853	0	0	7	28,740,992
Polk	1	3,355,811	6	19,068,315	5	11,318,841	12	33,742,968
Putnam	0	90,882	6	2,403,592	0	0	6	2,494,475
Saint Johns	0	236,113	6	7,340,592	0	0	6	7,576,704
Saint Lucie	1	1,488,433	6	8,440,563	5	5,797,952	12	15,726,948
Santa Rosa	0	131,760	6	4,598,728	0	0	6	4,730,488
Sarasota	1	1,835,673	6	10,390,727	5	7,709,278	12	19,935,678
Seminole	1	2,272,226	6	12,879,050	0	0	7	15,151,276
Sumter	1	790,960	6	4,480,848	0	0	7	5,271,808
Suwannee	1	331,833	6	1,882,446	5	1,111,368	12	3,325,647
Taylor	0	84,649	6	1,174,048	0	0	6	1,258,697
Union	1	73,882	5	385,326	0	0	6	459,208
Volusia	1	2,485,263	6	14,086,133	5	10,239,669	12	26,811,066
Wakulla	1	127,702	6	726,769	0	0	7	854,471
Walton	1	480,913	6	2,751,867	0	0	7	3,232,780
Washington	1	148,890	6	847,972	0	0	7	996,861
<b>Statewide</b>		<b>\$86,766,283</b>		<b>\$590,873,461</b>		<b>\$167,311,790</b>		<b>\$844,951,535</b>

**Table 2  
Unrealized Motor Tax Rates and Estimates of Total Unrealized Tax Revenues in LFY 2007**

County	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax		1-5 Cents Fuel Tax		Total – All Taxes	
	Rate	\$	Rate	\$	Rate	\$	Rate	\$
Alachua	0	\$0	0	\$0	5	\$5,524,201	5	\$5,524,201
Baker	0	0	0	0	5	721,260	5	721,260
Bay	0	0	0	0	5	4,103,286	5	4,103,286
Bradford	1	153,274	0	0	5	720,816	6	874,091
Brevard	1	2,550,941	0	0	5	11,996,530	6	14,547,471
Broward	0	0	0	0	0	0	0	0
Calhoun	1	44,395	0	0	5	208,780	6	253,175
Charlotte	0	0	0	0	0	0	0	0
Citrus	0	0	0	0	0	0	0	0
Clay	0	0	0	0	5	3,547,063	5	3,547,063
Collier	0	0	0	0	0	0	0	0
Columbia	0	0	0	0	5	2,098,549	5	2,098,549
De Soto	0	0	0	0	0	0	0	0
Dixie	1	61,479	0	0	5	289,124	6	350,603
Duval	1	4,477,456	0	0	5	21,056,517	6	25,533,973
Escambia	0	0	0	0	5	6,729,548	5	6,729,548
Flagler	0	0	0	0	5	1,766,591	5	1,766,591
Franklin	1	59,703	1	56,154	5	280,771	7	396,628
Gadsden	1	256,352	0	0	5	1,205,567	6	1,461,919
Gilchrist	0	0	0	0	5	288,280	5	288,280
Glades	0	0	0	0	5	205,671	5	205,671
Gulf	1	56,257	0	0	5	264,564	6	320,821
Hamilton	1	102,982	0	0	5	484,302	6	587,284
Hardee	0	0	0	0	0	0	0	0
Hendry	0	0	0	0	3	528,417	3	528,417
Hernando	0	0	0	0	3	2,046,402	3	2,046,402
Highlands	0	0	0	0	0	0	0	0
Hillsborough	0	0	0	0	5	26,505,196	5	26,505,196
Holmes	0	0	0	0	5	390,281	5	390,281
Indian River	1	733,032	0	0	5	3,447,292	6	4,180,324
Jackson	0	0	0	0	5	1,551,390	5	1,551,390
Jefferson	0	0	0	0	5	453,900	5	453,900
Lafayette	1	28,527	0	0	5	134,155	6	162,681
Lake	0	0	0	0	5	5,996,677	5	5,996,677
Lee	0	0	0	0	0	0	0	0
Leon	0	0	0	0	5	5,533,084	5	5,533,084
Levy	1	191,551	0	0	5	900,824	6	1,092,375
Liberty	0	0	0	0	5	120,271	5	120,271
Madison	1	121,265	0	0	5	570,285	6	691,551
Manatee	0	0	0	0	5	7,154,919	5	7,154,919
Marion	0	0	0	0	5	8,126,125	5	8,126,125
Martin	0	0	0	0	0	0	0	0
Miami-Dade	0	0	0	0	2	19,147,883	2	19,147,883
Monroe	1	576,057	0	0	5	2,709,075	6	3,285,132
Nassau	0	0	0	0	0	0	0	0
Okaloosa	0	0	0	0	5	4,926,579	5	4,926,579
Okeechobee	0	0	0	0	5	1,509,190	5	1,509,190
Orange	1	5,889,963	0	0	5	27,699,237	6	33,589,200
Osceola	0	0	0	0	5	7,812,545	5	7,812,545

**Table 2 continued**  
**Unrealized Motor Fuel Tax Rates and Estimates of Total Unrealized Tax Revenues in LFY 2007**

County	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax		1-5 Cents Fuel Tax		Total – All Taxes	
	Rate	\$	Rate	\$	Rate	\$	Rate	\$
Palm Beach	0	0	0	0	0	0	0	0
Pasco	0	0	0	0	5	9,330,926	5	9,330,926
Pinellas	0	0	0	0	5	18,047,554	5	18,047,554
Polk	0	0	0	0	0	0	0	0
Putnam	1	332,439	0	0	5	1,563,388	6	1,895,826
Saint Johns	1	1,063,172	0	0	5	4,999,870	6	6,063,041
Saint Lucie	0	0	0	0	0	0	0	0
Santa Rosa	1	676,813	0	0	5	3,182,907	6	3,859,720
Sarasota	0	0	0	0	0	0	0	0
Seminole	0	0	0	0	5	9,518,852	5	9,518,852
Sumter	0	0	0	0	5	1,989,475	5	1,989,475
Suwannee	0	0	0	0	0	0	0	0
Taylor	1	121,141	0	0	5	569,701	6	690,842
Union	0	0	1	35,321	5	176,605	6	211,926
Volusia	0	0	0	0	0	0	0	0
Wakulla	0	0	0	0	5	458,948	5	458,948
Walton	0	0	0	0	5	1,605,545	5	1,605,545
Washington	0	0	0	0	5	554,628	5	554,628
<b>Statewide</b>		<b>\$17,496,798</b>		<b>\$91,475</b>		<b>\$240,753,547</b>		<b>\$258,341,821</b>



## ***ENDNOTES***

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<sup>1</sup> See Sections 336.021(5), 336.025(1)(a)1., & (b)1., Florida Statutes.

<sup>2</sup> Sections 206.41(1)(d), 206.87(1)(b), & 336.021, Florida Statutes.

<sup>3</sup> Chapter 90-351, Laws of Florida.

<sup>4</sup> Sections 206.41(1)(e), 206.87(1)(c), & 336.025, Florida Statutes.

<sup>5</sup> Chapter 90-351, Laws of Florida.

<sup>6</sup> Sections 206.41(1)(e), & 336.025, Florida Statutes.