



# Florida Legislative Committee on Intergovernmental Relations

## Issue Brief



### Utilization of Local Option Fuel Taxes by Florida Counties

March 2008

#### 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 issue brief 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, 2008.

#### 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.

<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.

## **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 tax proceeds 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. Additionally, 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 s. 336.025(8), F.S., 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

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<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.

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

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 expenditure 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	49
1-6 Cents	67	65 levy 6 cents. 2 levy 5 cents.
1-5 Cents	67	18 levy 5 cents. 1 levies 3 cents. 2 levy 2 cents.

As summarized below, Florida counties will realize \$840 million in local option fuel tax revenues during fiscal year 2008. Of the \$579 million statewide in 1-6 Cents Local Option Fuel Tax revenues to be realized during the fiscal year, \$408 million will be received by county governments and \$171 million will be received by municipal governments. Of the \$171 million statewide in 1-5 Cents Local Option Fuel Tax revenues to be realized during the fiscal year, \$120 million will be received by county governments and \$51.5 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, 2008</b>		
<b>Tax</b>	<b>\$ Realized</b>	<b>\$ Unrealized</b>
Ninth-cent	\$85.9 million	\$16.3 million
1-6 Cents	\$579 million	\$80,975
1-5 Cents	\$175 million	\$221 million
<b>Total</b>	<b>\$840 million</b>	<b>\$237 million</b>

Florida counties, not currently levying local option fuel taxes for which they are eligible to impose, will allow \$237 million statewide to go unrealized during this fiscal year. Of that total, \$221 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 2007 countywide population estimates. This distinction is used here and throughout the remainder of this brief 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 2008</b>				
<b>Pop.</b>	<b>Realized</b>		<b>Unrealized</b>	
	<b>#</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
75,000 or less	30	\$5.5 million	12	\$1.4 million
> 75,000	37	\$80.4 million	7	\$14.9 million

Florida counties will realize \$85.9 million in Ninth-cent Fuel Tax revenues. Nineteen counties will allow \$16.3 million in tax revenues to go unrealized during the fiscal year. Of that total, \$14.9 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 \$579 million in 1-6 Cents Local Option Fuel Tax revenues. Only Franklin and Union counties, both 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 \$80,975.

<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	\$38.9 million	2	\$80,975
> 75,000	37	\$540 million	0	\$0

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

Florida counties will realize \$175 million in 1-5 Cents Local Option Fuel Tax revenues. Forty-nine counties will allow \$221 million in tax revenues to go unrealized during the fiscal year. Of that total, \$204 million or 92 percent, is represented by 24 counties having total populations greater than 75,000.

<b>1-5 Cents Local Option Fuel Tax: Utilization in Local Fiscal Year 2008</b>				
<b>Pop.</b>	<b>Realized</b>		<b>Unrealized</b>	
	<b>#</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
75,000 or less	6	\$3.9 million	27	\$16.8 million
> 75,000	16	\$171 million	24	\$204 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 2008. Table 2 on pages 7-8 lists the unrealized motor fuel tax rates and estimates of total unrealized tax revenues.

## IV. Conclusion

Presently, 18 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 49 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 fuel tax increase. Also, a new or increased levy may not result in much additional tax revenue. Another 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.

During fiscal year 2008, Florida counties will realize \$840 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 \$237 million statewide to go unrealized during this fiscal year. This figure represents 22 percent of the \$1.08 billion statewide that would be realized if every county were levying each separate local option fuel tax at its maximum possible rate.

**Table 1  
Current Motor Fuel Tax Rates and Estimates of Total Realized Tax Revenues in LFY 2008**

County	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax		1-5 Cents Fuel Tax		Total – All Taxes	
	Rate	\$	Rate	\$	Rate	\$	Rate	\$
Alachua	1	\$1,322,449	6	\$7,504,470	5	\$3,987,349	12	\$12,814,268
Baker	1	178,408	6	1,010,455	0	0	7	1,188,863
Bay	1	976,926	6	5,550,049	0	0	7	6,526,975
Bradford	0	36,370	6	1,034,711	0	0	6	1,071,081
Brevard	0	426,626	6	15,845,803	0	0	6	16,272,429
Broward	1	9,050,696	6	51,212,631	5	37,944,131	12	98,207,458
Calhoun	0	27,174	6	385,886	0	0	6	413,060
Charlotte	1	956,786	6	5,424,010	5	3,722,393	12	10,103,189
Citrus	1	586,797	6	3,336,328	5	2,316,673	12	6,239,798
Clay	1	822,248	6	4,665,813	0	0	7	5,488,061
Collier	1	1,558,173	6	8,828,289	5	6,555,383	12	16,941,845
Columbia	1	607,839	6	3,442,801	0	0	7	4,050,640
De Soto	1	165,149	6	940,493	5	561,482	12	1,667,124
Dixie	0	42,337	6	582,149	0	0	6	624,486
Duval	0	1,399,883	6	32,106,343	0	0	6	33,506,226
Escambia	1	1,686,647	6	9,568,965	0	0	7	11,255,612
Flagler	1	418,355	6	2,370,686	0	0	7	2,789,041
Franklin	0	19,017	5	361,326	0	0	5	380,343
Gadsden	0	402,138	6	3,837,330	0	0	6	4,239,468
Gilchrist	1	75,252	6	426,570	0	0	7	501,822
Glades	1	65,242	6	376,814	0	0	7	442,056
Gulf	1	67,175	6	471,950	0	0	7	539,125
Hamilton	0	82,658	6	982,367	0	0	6	1,065,025
Hardee	1	187,359	6	1,064,576	5	650,644	12	1,902,579
Hendry	1	303,832	6	1,731,908	2	351,670	9	2,387,410
Hernando	1	904,675	6	5,136,490	2	1,386,182	9	7,427,347
Highlands	1	516,813	6	2,936,847	5	1,744,000	12	5,197,660
Hillsborough	1	6,908,830	6	39,149,630	0	0	7	46,058,460
Holmes	1	120,914	6	686,483	0	0	7	807,397
Indian River	0	203,871	6	4,620,150	0	0	6	4,824,021
Jackson	1	558,151	6	3,159,006	0	0	7	3,717,157
Jefferson	1	140,864	6	800,324	0	0	7	941,188
Lafayette	0	11,493	6	215,024	0	0	6	226,517
Lake	1	1,490,274	6	8,457,759	0	0	7	9,948,033
Lee	1	3,476,242	6	19,697,311	5	14,337,702	12	37,511,255
Leon	1	1,334,936	6	7,565,756	0	0	7	8,900,692
Levy	0	63,191	6	1,290,672	0	0	6	1,353,863
Liberty	1	60,712	6	345,741	0	0	7	406,453
Madison	0	204,506	6	1,683,608	0	0	6	1,888,114
Manatee	1	1,591,355	6	9,015,392	5	6,336,527	12	16,943,274
Marion	1	2,394,687	6	13,574,476	0	0	7	15,969,163
Martin	1	888,857	6	5,037,314	5	3,693,070	12	9,619,241
Miami-Dade	1	11,888,282	6	67,406,435	3	28,715,513	10	108,010,230
Monroe	0	61,146	6	3,391,361	0	0	6	3,452,507
Nassau	1	365,806	6	2,068,186	0	322,928	7	2,756,920
Okaloosa	1	1,103,427	6	6,247,359	0	0	7	7,350,786
Okeechobee	1	389,193	6	2,210,789	5	1,027,774	12	3,627,756
Orange	0	1,281,699	6	39,163,175	0	0	6	40,444,874
Osceola	1	1,941,407	6	11,018,806	0	0	7	12,960,213

**Table 1 continued**  
**Current Motor Fuel Tax Rates and Estimates of Total Realized Tax Revenues in LFY 2008**

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	6,282,795	6	35,602,504	5	25,924,274	12	67,809,573
Pasco	1	2,136,005	6	12,103,071	0	0	7	14,239,076
Pinellas	1	4,261,870	6	24,136,813	0	0	7	28,398,683
Polk	1	3,380,820	6	19,214,514	5	11,310,126	12	33,905,460
Putnam	0	90,533	6	2,269,590	0	0	6	2,360,123
Saint Johns	0	244,130	6	6,487,207	0	0	6	6,731,337
Saint Lucie	1	1,448,249	6	8,211,766	5	5,604,546	12	15,264,561
Santa Rosa	0	133,693	6	4,369,455	0	0	6	4,503,148
Sarasota	1	1,876,508	6	10,621,915	5	7,878,004	12	20,376,427
Seminole	1	2,237,750	6	12,688,025	0	0	7	14,925,775
Sumter	1	770,784	6	4,369,705	0	0	7	5,140,489
Suwannee	1	301,137	6	1,707,903	5	973,737	12	2,982,777
Taylor	0	88,683	6	1,193,440	0	0	6	1,282,123
Union	1	69,400	5	364,328	0	0	6	433,728
Volusia	1	2,422,306	6	13,735,587	5	9,860,724	12	26,018,617
Wakulla	1	126,662	6	720,949	0	0	7	847,611
Walton	1	485,349	6	2,777,537	0	0	7	3,262,886
Washington	1	131,014	6	746,119	0	0	7	877,133
<b>Statewide</b>		<b>\$85,854,555</b>		<b>\$579,261,245</b>		<b>\$175,204,831</b>		<b>\$840,320,631</b>

Notes:

- 1) Gulf County's levy of the Ninth-cent Fuel Tax became effective on January 1, 2008. Therefore, for purposes of this analysis, the county will only realize revenue for the period of January 1, 2008 through the end of the fiscal year.
- 2) Alachua and Okeechobee counties' levy of the 1-5 Cents Fuel Tax became effective on January 1, 2008. Therefore, for purposes of this analysis, the counties will only realize revenue for the period of January 1, 2008 through the end of the fiscal year.
- 3) Nassau County's repeal of the 1-5 Cents Fuel Tax became effective on January 1, 2008. Therefore, the county only realized revenue for the period of October 1, 2007 through December 31, 2007.

**Table 2  
Unrealized Motor Tax Rates and Estimates of Total Unrealized Tax Revenues in LFY 2008**

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	0	\$1,329,116	0	\$1,329,116
Baker	0	0	0	0	5	674,550	5	674,550
Bay	0	0	0	0	5	3,792,065	5	3,792,065
Bradford	1	145,402	0	0	5	683,795	6	829,197
Brevard	1	2,370,546	0	0	5	11,148,170	6	13,518,716
Broward	0	0	0	0	0	0	0	0
Calhoun	1	40,926	0	0	5	192,465	6	233,391
Charlotte	0	0	0	0	0	0	0	0
Citrus	0	0	0	0	0	0	0	0
Clay	0	0	0	0	5	3,333,560	5	3,333,560
Collier	0	0	0	0	0	0	0	0
Columbia	0	0	0	0	5	2,048,920	5	2,048,920
De Soto	0	0	0	0	0	0	0	0
Dixie	1	58,931	0	0	5	277,140	6	336,071
Duval	1	4,252,789	0	0	5	19,999,955	6	24,252,744
Escambia	0	0	0	0	5	6,334,620	5	6,334,620
Flagler	0	0	0	0	5	1,710,095	5	1,710,095
Franklin	1	53,249	1	50,084	5	250,420	7	353,753
Gadsden	1	277,649	0	0	5	1,305,725	6	1,583,374
Gilchrist	0	0	0	0	5	292,885	5	292,885
Glades	0	0	0	0	5	182,575	5	182,575
Gulf	0	15,081	0	0	5	283,685	5	298,766
Hamilton	1	90,999	0	0	5	427,950	6	518,949
Hardee	0	0	0	0	0	0	0	0
Hendry	0	0	0	0	3	527,505	3	527,505
Hernando	0	0	0	0	3	2,079,273	3	2,079,273
Highlands	0	0	0	0	0	0	0	0
Hillsborough	0	0	0	0	5	26,311,335	5	26,311,335
Holmes	0	0	0	0	5	365,620	5	365,620
Indian River	1	612,429	0	0	5	2,880,125	6	3,492,554
Jackson	0	0	0	0	5	1,431,315	5	1,431,315
Jefferson	0	0	0	0	5	364,405	5	364,405
Lafayette	1	26,082	0	0	5	122,655	6	148,737
Lake	0	0	0	0	5	5,957,710	5	5,957,710
Lee	0	0	0	0	0	0	0	0
Leon	0	0	0	0	5	5,395,545	5	5,395,545
Levy	1	163,584	0	0	5	769,305	6	932,889
Liberty	0	0	0	0	5	154,330	5	154,330
Madison	1	94,440	0	0	5	444,130	6	538,570
Manatee	0	0	0	0	0	0	0	0
Marion	0	0	0	0	5	8,579,050	5	8,579,050
Martin	0	0	0	0	0	0	0	0
Miami-Dade	0	0	0	0	2	19,143,675	2	19,143,675
Monroe	1	537,700	0	0	5	2,528,690	6	3,066,390
Nassau	0	0	0	0	5	968,783	5	968,783
Okaloosa	0	0	0	0	5	4,637,470	5	4,637,470
Okeechobee	0	0	0	0	0	342,591	0	342,591
Orange	1	5,630,796	0	0	5	26,480,430	6	32,111,226
Osceola	0	0	0	0	5	7,923,300	5	7,923,300

**Table 2 continued**  
**Unrealized Motor Fuel Tax Rates and Estimates of Total Unrealized Tax Revenues in LFY 2008**

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	8,523,920	5	8,523,920
Pinellas	0	0	0	0	5	17,778,025	5	17,778,025
Polk	0	0	0	0	0	0	0	0
Putnam	1	309,214	0	0	5	1,454,165	6	1,763,379
Saint Johns	1	903,441	0	0	5	4,248,690	6	5,152,131
Saint Lucie	0	0	0	0	0	0	0	0
Santa Rosa	1	634,390	0	0	5	2,983,400	6	3,617,790
Sarasota	0	0	0	0	0	0	0	0
Seminole	0	0	0	0	5	9,293,925	5	9,293,925
Sumter	0	0	0	0	5	1,850,460	5	1,850,460
Suwannee	0	0	0	0	0	0	0	0
Taylor	1	120,332	0	0	5	565,895	6	686,227
Union	0	0	1	30,891	5	154,455	6	185,346
Volusia	0	0	0	0	0	0	0	0
Wakulla	0	0	0	0	5	450,500	5	450,500
Walton	0	0	0	0	5	1,622,200	5	1,622,200
Washington	0	0	0	0	5	476,555	5	476,555
<b>Statewide</b>		<b>\$16,337,978</b>		<b>\$80,975</b>		<b>\$221,077,123</b>		<b>\$237,496,077</b>

Notes:

- 1) Gulf County's levy of the Ninth-cent Fuel Tax became effective on January 1, 2008. Therefore, the county had unrealized revenues only for the period of October 1, 2007 through December 31, 2007.
- 2) Alachua and Okeechobee counties' levy of the 1-5 Cents Fuel Tax became effective on January 1, 2008. Therefore, the counties had unrealized revenue only for the period of October 1, 2007 through December 31, 2007.
- 3) Nassau County's repeal of the 1-5 Cents Fuel Tax became effective on January 1, 2008. Therefore, for purposes of this analysis, the county will have unrealized revenue only for the period of January 1, 2008 through September 30, 2007.