

APPENDIX M: MIAMI-DADE COUNTY FY 2019-20 PROPOSED GAS TAX REVENUES

STATE MOTOR FUEL TAXES DISTRIBUTED TO LOCAL GOVERNMENTS

| Title of Gas Tax | Amount Imposed Per Gallon | Type of Fuel Imposed on | Computation Formula | Allowable Usages | Amount Received per cent FY 2018-19 Budget | County's share for FY 2018-19 Budget | Allocation within the fund |
|---|---------------------------|--------------------------|---|---|---|--|--|
| A) Constitutional Gas Tax Section 9(c), Article XII Revised 1968 Florida Constitution; Sections 206.41 and 206.47, F.S. Also known as the Secondary Gas Tax | 2.0 cents | All Fuels | Proceeds allocated to Counties based on weighted formula: 25% ratio of County/State population, 25% ratio County area/State area, 50% ratio collection in County/collection in all Counties | Acquisition, construction and maintenance of roads; bondable for the same purposes | \$10,858,000 | \$21,716,000 | 20% - used in County-wide General Fund (\$4.251 million); 80% - used in DTPW's Construction Funds (\$17.465 million) |
| B) County Gas Tax Sections 206.41(1)(b) and 206.60, F.S. | 1.0 cent | All Fuels | Proceeds allocated to Counties based on weighted formula: 25% ratio of County/State population, 25% ratio County area/State area, 50% ratio collection in County/collection in all Counties | All legitimate County transportation purposes; can be used for both Public Works and Transit needs | \$9,215,000 | \$9,215,000 | The State is allowed to impose a 7.3% administrative fee |
| C) Municipal Gas Tax Sections 206.605(1), 206.879(1), and 210.20(2)(a), and Part II of Chapter 218, F.S. | 1.0 cent | Gas / Gasohol and Diesel | Proceeds allocated to Florida's Revenue Sharing Trust Fund for Municipalities on the basis of 1/3 population, 1/3 sales tax collection, and 1/3 local government revenue raising ability | All legitimate municipal transportation purposes, including public safety related purposes; can only be used for UMSA transportation related purposes | N/A | Included in the \$48.210 million of UMSA state revenue sharing | The State is allowed to impose a 7.3% administrative fee on gas tax portion |
| D) Local Option Gas Tax Section 336.025, F.S. | 6.0 cents | Gas / Gasohol and Diesel | Pursuant to Interlocal Agreement, proceeds allocated 70.40% to the County and 29.60% to the Cities (based upon a weighted formula: 75% population and 25% center line miles); proceeds based upon gas tax collected within the County | All legitimate transportation purposes; can be used both for Public Works and Transit needs | \$10,723,000 County's share is \$7,549,000 | \$45,292,000 | The State is allowed to impose a 7.3% administrative fee |
| E) Capital Improvement Local Option Gas Tax. Can impose up to 5.0 cents. Section 336.025(1)(B), F.S. as created by Section 40 Chapter 93-206-effective 1/1/94 (originally on 1/1/94 - 5 cents were imposed, was amended in 6/96 and reduced to 3 cents on 9/1/96) | 3.0 cents | Gas / Gasohol | Pursuant to Interlocal Agreement, proceeds allocated 74.00% to the County and 26.00% to the cities (based on a weighted formula: 75% population, 25% center line miles); proceeds based upon the gas tax collected within the County | All County capital transportation purposes; can only be used by either Public Works or Transit for capital improvement needs | \$9,457,000 County's share is \$6,998,000 | \$20,995,000 | The State is allowed to impose a 7.3% administrative fee |
| F) Ninth Cent Gas Tax Section 336.021, F.S. as amended by Section 47, Chapter 93-206- effective 1/1/94 | 1.0 cent | Gas / Gasohol and Diesel | Proceeds allocated to the County were the tax is collected | All County transportation purposes | \$11,549,000 | \$11,549,000 | Countywide General Fund transportation related expenses |

F.S.: Florida Statutes

DTPW: Transportation and Public Works

UMSA: Unincorporated Municipal Service Area