

APPENDIX O: MIAMI-DADE COUNTY FY 2020-21 ADOPTED 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 2020-21 Budget	County's share for FY 2020-21 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	\$10,092,500	\$20,185,000	20% - used in County-wide General Fund (\$4.051 million); 80% - used in DTPW's Construction Funds (\$16.134 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	\$8,786,000	\$8,786,000	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 UMMSA transportation related purposes	N/A	Included in the \$48.21 million of UMMSA 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	\$10,204,000 County's share is \$7,184,000	\$43,103,000	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% to the County and 26% 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	\$8,967,000 County's share is \$6,636,000	\$19,907,000	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	\$11,022,000	\$11,022,000	Countywide General Fund transportation related expenses

F.S.: Florida Statutes

DTPW: Transportation and Public Works

UMMSA: Unincorporated Municipal Service Area