

# APPENDIX L: MIAMI-DADE COUNTY FY 2025-26 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	Permissible Use	County Levy Required	County Action Required Administrative	County Action Required Legislative	Amount Received per cent FY 2025-26 Budget	County's share for FY 2025-26 Budget	Allocation within the fund
<b>A)</b> Constitutional Gas Tax Article XII, Section 9(c), Florida Constitution; s. 206.41(1)(a), F.S.; s. 206.45, F.S.; 206.47, F.S.; and s. 336.023, 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	No	No	No	\$8,323,750	\$16,647,500	20% - used in County-wide General Fund (\$3.329 million); 80% - used in DTPW's Construction Funds (\$13.318 million)
<b>B)</b> County Gas Tax s. 206.41(1), F.S. and s. 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	No	No	No	\$11,072,000	\$11,072,000	The State is allowed to impose a 7.3% administrative fee
<b>C)</b> Municipal Gas Tax s. 206.41(1)(g), F.S. and s. 206.41(1)(c), F.S.	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	No	No	No	N/A	Included in the \$48.21 million of UMSA state revenue sharing	The State is allowed to impose a 7.3% administrative fee on gas tax portion
<b>D)</b> Local Option Gas Tax Section 336.025, F.S.  Re-levy required in 2053.	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	Yes (Motor fuel)  No (Diesel)	Yes	Yes	\$10,728,000  County's share is \$7,552,000	\$45,313,000	The State is allowed to impose a 7.3% administrative fee
<b>E)</b> Capital Improvement Local Option Gas Tax. Can impose up to 5.0 cents ( <i>originally on 1/1/94 - 5 cents were imposed, was amended in 6/96 and reduced to 3 cents on 9/1/96</i> ). s. 206.41(1)(e), F.S.; s. 206.87(1)(c), F.S.; s. 336.025, F.S.; Chapter 29 Article VII of the Code; Chapter 29 Article IX of the Code; Chapter 29 Article XVIII of the Code; Ordinance 83-52; 85-52; 88-49; 93-63; 97-156; 23-57; Resolution R-903- --	5.0 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	Yes	Yes	No	\$9,180,000  County's share is \$6,793,000	\$33,966,667	The State is allowed to impose a 7.3% administrative fee
<b>F)</b> Ninth Cent Gas Tax s. 206.41(1)(d), F.S.; s. 206.87(1)(b), F.S.; s. 336.021, F.S.; Chapter 29 Article XIII of the Code; Ordinance 93-91	1.0 cent	Gas / Gasohol and Diesel	Proceeds allocated to the County were the tax is collected	All County transportation purposes	Yes (Motor fuel)  No (Diesel)	No	No	\$11,539,000	\$11,539,000	Countywide General Fund transportation related expenses

F.S.: Florida Statutes

DTPW: Transportation and Public Works

UMSA: Unincorporated Municipal Service Area

NOTE: The Sixth Cent Local Option Gas Tax Section (LOGT) is proposed to be renewed for another 30 years and is planned to expire on December 31, 2053

Note: The FY 2025-26 Proposed Budget includes a increase of 2.0 cents for 5.0 cents total levied for the Capital Improvement Local Option Gas Tax