Leon County, Florida

Transportation Funding Initiative

Legislative Term: September 2013

Type of Legislation: Proposal to Levy an Additional Five-Cent Gas Tax

Sponsor of Legislation: Tallahassee City Commission passed this proposal, and Leon County Commissioners must now approve or deny this legislation.

Background & Summary of Legislation

This bill proposes raising the gas tax by five cents-per-gallon in Leon County, Florida. This new revenue would raise $2 million, which would be designated for the 2014 budget. During the first year that this would be implemented, this gas tax increase is estimated to generate approximately $4 million, all of which would be required to be spent on transportation projects. Furthermore, Leon County agreed to divide the revenue with the city of Tallahassee; $2 million of the county’s revenue would be allocated for capital projects while the remaining funds would go toward decreasing transportation expenses from the general revenue fund.¹

The first and only general public hearing was scheduled to be held on September 17, 2013. The Leon County Commission was scheduled to vote on the gas tax legislation on September 17, 2013, and they will be voting again on the legislation.

Status of Legislation

On September 17, 2013, the Leon County Commission passed this five-cents-per-gallon gasoline tax increase. Only two members of the Leon County Commission voted against the tax increase.²

This new tax will begin in January 2014, and it has been estimated to bring in approximately $4 million. Half of this new transportation revenue will fund infrastructure and transportation, and it will be designated for the city of Tallahassee, while the other half will go toward Leon County.³

Proponents

Commissioners support this gas tax increase:

- Leon County Commissioner Bryan Desloge

- Leon County Commissioner Curtis Baynes: "I think the gas tax is one of the few taxes that we have that actually transfers the costs of a particular infrastructure or program to the users of the infrastructure.”⁴

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¹ Sarkissian
² Bill Proctor and Jane Sauls
³ Galka. 9/17/13
⁴ Flowers, 9/11/13
• Leon County Commissioner Mary Ann Lindley: "We feel like this is a real fair tax, this is a user tax."5

• Leon County Commissioner John E. Dailey

• Leon County Commissioner Kristin Dozier

• Leon County Commissioner At-Large Nick Maddox: “I am going to vote to implement the additional 5 cents. This was not an easy decision; however, I decided when I entered office that I would never consider a property tax increase until our enterprise funds are self-sustaining as policy dictates. The reality is I do not want to pay this tax either. I drive a big vehicle that is not the most efficient, but I do accept that because I use the roads I should be responsible for their maintenance. Approximately 30% of the people who use our roads are not Leon County residents and they will be paying this tax as well."6

• Member of the Public: Mr. Paul Harville - "In order to fund our future, you need revenues to be able to do that. Transportation is a very critical aspect for any community to be successful in so many different ways."7

Opposition

• Leon County Commissioner Bill Proctor: "Since the vote on the original gas tax, my constituents have weighed in and have conveyed their query that they are not for it."8

• Leon County Commissioner Jane Sauls

• Tallahassee Democrat - A Liberal Newspaper

• Leon County Republican Party

• Tallahassee’s Network of Entrepreneurs & Business Advocates

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5 Flowers, 9/11/13
6 Office of Nick Maddox
7 Galka, 9/17/13]
8 Flowers, 9/11/13
Local Option Fuel Taxes: Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

“County governments are authorized to levy up to 12 cents of local option fuel taxes in three separate levies on fuel sold within the county. The funds are used for transportation expenditures.

The ninth-cent fuel tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.

A tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.

A tax of 1 to 5 cents on every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. The funds may also be used to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

Note: The Florida Legislature has authorized the statewide equalization of local option tax rates on diesel fuel. It requires that the full 6 cents of the 1-to-6-cents fuel tax as well as the 1-cent ninth-cent fuel tax be levied on diesel fuel in every county, even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate. As a result, 7 cents' worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether the county is levying these two taxes on motor fuel.”

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9 http://dor.myflorida.com/dor/taxes/local_option.html#fuel