

Local Option Fuel Tax

Levying Authority	Uses	Approval Requirements / Procedures	Sharing Provisions	Rates
Board of County Commissioners (BCC)	May be used for “transportation expenditures” needed to meet the requirements of the comprehensive plan capital improvements element or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures critical to building roadway networks. “Transportation expenditures” means: a) public transportation operations and maintenance; b) roadway and ROW maintenance and equipment and structures used primarily for the storage and maintenance of such equipment; c) roadway and ROW drainage; d) street lighting; e) traffic signs, traffic engineering, signalization, and pavement markings; f) bridge maintenance and operations; g) debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction of roads and sidewalks	Levied by ordinance adopted by a majority plus one vote of the BCC or by referendum; must be levied before July 1 to be effective January 1 of the following year; may be imposed for a specific term or until repeal;	Must be shared with municipalities based on a distribution formula agreed to by interlocal agreement, or if no interlocal, pursuant to a statutory formula utilizing five years prior transportation expenditures	One to five cents on every gallon of motor fuel