

**INTERLOCAL AGREEMENT BETWEEN SEMINOLE COUNTY AND  
THE CITY OF CASSELBERRY REGARDING THE DISTRIBUTION OF LOCAL  
OPTION FUEL TAX PROCEEDS**

**THIS INTERLOCAL AGREEMENT** is made between **SEMINOLE COUNTY**, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771 (hereinafter referred to as “**COUNTY**”), and the **CITY OF CASSELBERRY**, a Florida municipal corporation, whose address is 95 Triplet Lake Drive, Casselberry, FL 32707 (hereinafter referred to as the “**CITY**”).

**W I T N E S S E T H:**

**WHEREAS**, section 336.025(1)(b), Florida Statutes (2025), authorizes counties to levy a local option fuel tax up to five cents (\$0.05) per gallon on every gallon of motor fuel sold within the county and taxed under Part I of Chapter 206, Florida Statutes (2025) (hereinafter referred to as the “**Fuel Tax**”); and



**WHEREAS**, on August 12, 2025, the Seminole County Board of County Commissioners adopted an ordinance imposing the five-cent (\$0.05) Fuel Tax, effective January 1, 2026, for a term of fifty (50) years; and

**WHEREAS**, section 336.025(4), Florida Statutes (2025), provides that, in the absence of an interlocal agreement establishing an alternative distribution formula, the Florida Department of Revenue (“**DOR**”) shall distribute Fuel Tax proceeds to the **COUNTY** and each eligible municipality, including the **CITY**, pursuant to the statutory formula; and

**WHEREAS**, because there is currently no interlocal agreement establishing an alternative distribution formula, **DOR** currently distributes Fuel Tax proceeds to **COUNTY** and each eligible municipality, including **CITY**, pursuant to the statutory formula; and

**WHEREAS**, the COUNTY has entered into separate interlocal agreements with certain municipalities providing for the voluntary assignment of those municipalities' statutory shares of Fuel Tax proceeds to the COUNTY for designated transportation purposes; and

**WHEREAS**, the CITY has elected to retain its statutory share of Fuel Tax proceeds; and

**WHEREAS**, the parties desire to enter into this Agreement to formally acknowledge the statutory distribution of Fuel Tax proceeds to the CITY and to provide administrative clarity to DOR and the parties regarding the CITY's continued receipt of its statutory share.

**NOW THEREFORE**, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

**Section 1. Recitals.** The foregoing recitals are true and correct and are incorporated herein by reference as material terms of this Agreement.

**Section 2. Term.** This Agreement shall become effective upon approval by both the COUNTY and the CITY and shall remain in effect for the duration of the Fuel Tax, unless terminated earlier by mutual written agreement.

**Section 3. Statutory Distribution of Fuel Tax Proceeds.**

(a) The parties acknowledge that, pursuant to section 336.025(4), Florida Statutes (2025), the CITY is entitled to receive a statutory share of the Fuel Tax proceeds.

(b) Nothing in this Agreement modifies, replaces, or alters the statutory distribution formula established by section 336.025(4), Florida Statutes (2025).

(c) The CITY shall retain its statutory share of Fuel Tax proceeds and shall be solely responsible for determining the use of such proceeds in accordance with applicable law.


**Section 4. No Assignment of Proceeds.** The parties acknowledge and agree that the CITY has not assigned, pledged, or otherwise transferred its statutory share of Fuel Tax proceeds

to the COUNTY. DOR shall continue to distribute the CITY's statutory share directly to the CITY pursuant to section 336.025(4), Florida Statutes (2025).

**Section 5. Administrative Acknowledgment.** The parties acknowledge that the Florida Department of Revenue administers the collection and distribution of Fuel Tax proceeds pursuant to section 336.025, Florida Statutes (2025). Nothing in this Agreement shall be construed to create any obligation of either party to control, direct, or alter the statutory distribution of Fuel Tax proceeds.

**Section 6. Miscellaneous.**

(a) Entire Agreement. This Agreement constitutes the entire understanding between the parties with respect to the subject matter hereof and supersedes all prior discussions or agreements, whether written or oral.

(b) Amendments. Any alterations,  amendments, or waivers of the provisions of this Agreement shall be valid only when expressed in writing and duly signed by the parties.

(c) No Effect on Other Agreements. Nothing in this Agreement shall be interpreted to amend, modify, or affect any other interlocal agreement or arrangement between COUNTY and the CITY concerning any other local option surtax, fuel tax, or transportation mechanism already in effect as of the date of this Agreement.

(d) Severability. If a provision of this Agreement or the application thereof to any party or circumstance is held invalid, it is the intent of the parties that such invalidity shall not affect other provisions or applications of this Agreement which can be given effect without the invalid provision or application, and, to this end, the provisions of this Agreement are declared severable.

**IN WITNESS WHEREOF**, the parties have made and executed this Agreement for the purposes stated above.

ATTEST:

CITY OF CASSELBERRY

\_\_\_\_\_  
DONNA G. GARDNER, City Clerk

By: \_\_\_\_\_  
DAVID HENSON, Mayor

Date: \_\_\_\_\_

Approved as to form and  
legal sufficiency.

\_\_\_\_\_  
City Attorney



*[Balance of page left intentionally blank; signature page continues on following page]*

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

ATTEST:

\_\_\_\_\_  
GRANT MALOY  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida.

By: \_\_\_\_\_  
ANDRIA HERR, Chairman

Date: \_\_\_\_\_

For the use and reliance  
of Seminole County only.

As authorized for execution by the Board of County  
County Commissioners at its \_\_\_\_\_, 20\_\_\_\_  
regular meeting.

Approved as to form and  
legal sufficiency.

\_\_\_\_\_  
County Attorney

GLK/kly  
4/17/26

T:\Users\gkahn\Sales Tax & Election Related Issues\Gas Tax\Interlocal Agreement\Interlocal Agr 2.0\Version to be sent out\Fuel Tax ILA Non Assigning City - Casselberry.docx

